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THE U. S. EXCISE TAX LAW.

U. S. Laws, Statutes, etc., Internal Revenue Code

AN ACT

TO

**PROVIDE INTERNAL REVENUE TO SUPPORT
THE GOVERNMENT, TO PAY INTEREST
ON THE PUBLIC DEBT, AND
FOR OTHER PURPOSES.**

PASSED JUNE 30th, 1864.

NEW YORK:

**JOHN S. VOORHIES, 20 NASSAU STREET;
BAKER & GODWIN, 1 SPRUCE STREET.**

1864.

IN PRESS.

REDFIELD'S
HAND BOOK OF THE U. S. TAX LAW

AS PASSED BY THE LAST CONGRESS:

CONTAINING

THE DECISIONS BY THE COMMISSIONERS UNDER THE OLD AND
NEW LAWS; MANY JUDICIAL EXPOSITIONS; AND
COPIOUS NOTES AND EXPLANATIONS.

FURNISHING FULL DIRECTIONS FOR EVERY CLASS OF BUSINESS, AND ALL KINDS OF
PROPERTY SUBJECT TO THE EXCISE DUTIES.

Especially important to Officers of the Revenue, Banks, Insurance Companies,
Manufacturers, Merchants, Mechanics, Professional and Business Men.

COMPILED FROM OFFICIAL SOURCES.

By **AMASA A. REDFIELD, Esq.,**

COUNSELLOR-AT-LAW.

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22 May 1892.

AN ACT

TO

PROVIDE INTERNAL REVENUE

TO SUPPORT THE GOVERNMENT, TO PAY INTEREST ON THE
PUBLIC DEBT, AND FOR OTHER PURPOSES.

PASSED JUNE 30, 1864.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That, for the purpose of superintending the collection of internal duties, stamp duties, licenses or taxes imposed by this act, or which may hereafter be imposed, and of possessing the same, the commissioner of internal revenue, whose annual salary shall be four thousand dollars, shall be charged, under the direction of the Secretary of the Treasury, with preparing all the instructions, regulations, directions, forms, blanks, stamps and licenses, and distributing the same, or any part thereof, and all other matters pertaining to the assessment and collection of the duties, stamp duties, licenses and taxes which may be necessary to carry this act into effect, and with the general superintendence of his office, as aforesaid, and shall have authority, and hereby is authorized and required, to provide cotton marks, hydrometers, and proper or sufficient adhesive stamps or dies for expressing and denoting the several stamp duties, or the amount thereof in the case of percentage duties, imposed by this act, and to alter and renew or replace such stamps from time to time, as occasion shall require. He may also contract for or procure the printing of requisite forms, decisions, regulations and advertisements; but the printing of such forms, decisions and regulations shall be done at the public printing office, unless the public printer shall be unable to perform the work. And the Secretary of the Treasury may, at any time prior to the first day of July, eighteen hundred and sixty-five, assign to the office of the Commissioner of Internal Revenue such number of clerks as he may deem necessary, or the exigencies of the public service may require: and the privilege of franking all letters received at the public service may require: and the privilege of franking

of the United States all public moneys which may come into his possession, for which the Treasurer shall give proper receipts and keep a faithful account; and at the end of each month the said Commissioner shall render true and faithful accounts of all public moneys received or paid out, or paid to the Treasurer of the United States, exhibiting proper vouchers therefor, and the same shall be received and examined by the Fifth Auditor of the Treasury, who shall thereafter certify the balance, if any, and transmit the accounts, with the vouchers and certificates, to the First Comptroller for his decision thereon; and the said Commissioner, when such accounts are settled as herein provided for, shall transmit a copy thereof to the Secretary of the Treasury. He shall at all times submit to the Secretary of the Treasury and the Comptroller, or either of them, the inspection of moneys in his hands, and shall, prior to the entering upon the duties of his office, execute a bond, with sufficient sureties, to be approved by the Secretary of the Treasury and by the First Comptroller, in a sum of not less than one hundred thousand dollars, payable to the United States, conditioned that said Commissioner shall faithfully perform the duties of his office, according to law, and shall justly and faithfully account for and pay over to the United States, in obedience to law and in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession, and for the safe-keeping and faithful account of all stamps, adhesive stamps, or vellum, parchment or paper bearing a stamp denoting any duty thereon, which bond shall be filed in the office of the First Comptroller of the Treasury. And such Commissioner shall, from time to time, renew, strengthen and increase his official bond as the Secretary of the Treasury may direct.

Deputy Commissioner.

Sec. 3. *And be it further enacted,* That the Deputy Commissioner of Internal Revenue, whose annual salary shall be twenty-five hundred dollars, shall be charged with such duties in the Bureau of Internal Revenue as may be prescribed by the Secretary of the Treasury, or as may be required by law, and shall act as Commissioner of Internal Revenue in the absence of that officer, and exercise the privilege of franking all letters and documents pertaining to the office of Internal Revenue.

Revenue Agents.

Sec. 4. *And be it further enacted,* That the Secretary of the Treasury may appoint not exceeding five revenue agents, whose duties shall be, under the direction of the Secretary of the Treasury, to aid in the prevention, detection and punishment of frauds upon the internal revenue, and in the enforcement of the collection thereof, who shall be paid, in addition to the expenses necessarily incurred by them, such compensation as the Secretary of the Treasury may deem just and reasonable, not exceeding two thousand dollars per annum. The above salaries to be paid in the same manner as are other expenses for collecting the revenue.

Inspectors.

Sec. 5. *And be it further enacted,* That the Secretary of the Treasury may appoint inspectors in any assessment district where, in his judgment, it may be necessary for the purposes of a proper enforcement of the internal revenue laws or the detection of frauds, and such inspectors and revenue agents aforesaid shall be subject to the rules and regulations of the said Secretary, and have all the powers conferred upon any other officers of internal revenue in making any examination of persons, books and premises which may be necessary in the discharge of the duties of their office. And the compensation of such inspectors shall be fixed and paid for such time as they may be actually employed, not exceeding four dollars per day, and their just and proper traveling expenses.

Cashier.

Sec. 6. *And be it further enacted,* That the cashier of internal duties, who shall hereafter be called cashier of internal revenue, and whose annual salary shall be twenty-five hundred dollars, shall perform such duties as may be assigned to his office by the Commissioner of Internal Revenue, under the regulations of the Secretary of the Treasury, and shall give a bond, with sufficient sureties, to be approved by the Secretary of the Treasury and by the Solicitor, that he will faithfully account for all the moneys or other articles of value belonging to the United States which may come into his hands, and perform all the duties enjoined upon his office, according to law and regulations, as aforesaid; which bond shall be deposited with the First Comptroller of the Treasury.

Collection Districts ; Assessors and Collectors.

Sec. 7. *And be it further enacted,* That the second section of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," approved July one, eighteen hundred and sixty-two, shall remain and continue in full force; and the President is hereby authorized to alter the respective collection districts provided for in said section as the public interests may require.

Assessment Districts ; Assistant Assessors.

Sec. 8. *And be it further enacted,* That each assessor shall divide his district into a convenient number of assessment districts, which may be changed as often as may be deemed necessary, subject to such regulations and limitations as may be imposed by the Commissioner of Internal Revenue, within each of which the Secretary of the Treasury, whenever there shall be a vacancy or the public interest shall require, shall appoint, with the approval of the said Commissioner, one assistant assessor, who shall be a resident of the district of said assessor; and in case of a vacancy occurring in the office of assessor by reason of death or any other cause, the assistant assessor of the

assessment district in which the assessor resided at the time of the vacancy occurring shall act as assessor until an appointment filling the vacancy shall be made. And each assessor and assistant assessor so appointed shall, before he enters on the duties of his office, take and subscribe, before some competent magistrate, or some collector, to be appointed by virtue of this act, (who is hereby empowered to administer the same), the following oath or affirmation, to wit: "I, A B, do swear (or affirm, as the case may be) that I will bear true faith and allegiance to the United States of America, and will support the Constitution thereof, and that I will diligently and faithfully perform the duties of assessor (or assistant assessor) for (naming the assessment district) according to my best skill and judgment." And a certificate of such oath or affirmation shall be delivered to the collector of the district for which such assessor or assistant assessor shall be appointed.

Collectors' Bonds.

Sec. 9. *And be it further enacted,* That before any collector shall enter upon the duties of his office, he shall execute a bond for such amount as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, with not less than five sureties, to be approved by the Solicitor of the Treasury, conditioned that said collector shall faithfully perform the duties of his office according to law, and shall justly and faithfully account for and pay over to the United States, in compliance with the order or regulations of the Secretary of the Treasury, all public moneys which may come into his hands or possession; which bond shall be filed in the office of the First Comptroller of the Treasury. And such collector shall, from time to time, renew, strengthen and increase his official bond, as the Secretary of the Treasury may direct, with such further conditions as the said Commissioner shall prescribe.

Deputy Collectors.

Sec. 10. *And be it further enacted,* That each collector shall be authorized to appoint, by an instrument of writing under his hand, as many deputies as he may think proper, to be by him compensated for their services, and also to revoke any such appointment, giving such notice thereof as the Commissioner of Internal Revenue shall prescribe; and may require bonds or other securities, and accept the same from such deputy; and each such deputy shall have the like authority, in every respect, to collect the duties and taxes levied or assessed within the portion of the district assigned to him which is by this act vested in the collector himself; but each collector shall, in every respect, be responsible both to the United States and to individuals, as the case may be, for all moneys collected, and for every act done by any of his deputies whilst acting as such, and for every omission of duty.

Taxpayers to make List or Return.

Sec. 11. *And be it further enacted,* That it shall be the duty of any person, partnership, firm, association or corporation made liable

to any duty, license, stamp or tax imposed by law, when not otherwise provided for, on or before the first Monday of May in each year, and in other cases before the day of levy, to make a list or return, verified by oath or affirmation, to the assistant assessor of the district where located, of the amount of annual income, the articles or objects charged with a special duty or tax, the quantity of goods, wares and merchandise made or sold, and charged with a specific or ad valorem duty or tax, the several rates and aggregate amount, according to the respective provisions of this act, and according to the forms and regulations to be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, for which such person, partnership, firm, association or corporation is liable to be assessed.

Assistant Assessors to Canvass Districts.

Sec. 12. *And be it further enacted,* That the instructions, regulations and directions, as hereinbefore mentioned, shall be binding on each assessor and his assistants, and on each collector and his deputies, and on all other persons, in the performance of the duties enjoined by or under this act; pursuant to which instructions the said assessors shall, on the first Monday of May in each year, and from time to time thereafter, in accordance with this act, direct and cause the several assistant assessors to proceed through every part of their respective districts, and inquire after and concerning all persons being within the assessment districts where they respectively reside, owning, possessing or having the care or management of any property, goods, wares and merchandise, articles or objects liable to pay any duty, stamp or tax, including all persons liable to pay a license or other duty, under the provisions of this act, and to make a list of the owners, and to value and enumerate the said objects of taxation respectively, by reference to any lists of assessment or collection taken under the laws of the respective States, to any other records or documents, to the written list, schedule or return required to be made out and delivered to the assistant assessor, and by all other lawful ways and means, in the manner prescribed by this act, and in conformity with the regulations and instructions before mentioned.

Assistant Assessor to make List.

Sec. 13. *And be it further enacted,* That if any person liable to pay any duty or tax, or owning, possessing, or having the care or management of property, goods, wares and merchandise, articles or objects liable to pay any duty, tax or license, shall fail to make and exhibit a list or return required by law, but shall consent to disclose the particulars of any and all the property, goods, wares and merchandise, articles and objects liable to pay any duty or tax, or any business or occupation liable to pay any license, as aforesaid, then, and in that case, it shall be the duty of the officer to make such list or return, which being distinctly read, consented to, and signed and verified by oath or affirmation by the person so owning, possessing, or having the care and management as aforesaid, may be received as the list of such person.

Procedure on neglect to return, or making fraudulent return.

Sec. 14. *And be it further enacted,* That in case any person shall be absent from his or her residence or place of business at the time an assistant assessor shall call to receive the annual list or return, it shall be the duty of such assistant assessor to leave at such place of residence or business, with some one of suitable age and discretion, if such be present, otherwise to deposit in the nearest post office, a note or memorandum, addressed to such person, requiring him or her to present to such assessor the list or return required by law within ten days from the date of such note or memorandum, verified by oath or affirmation. And if any person, on being notified or required as aforesaid, shall refuse or neglect to give such list or return within the time required as aforesaid, or if any person shall not deliver a monthly or other list or return without notice at the time required by law, or if any person shall deliver or disclose to any assessor or assistant assessor any list, statement or return which, in the opinion of the assessor, is false or fraudulent, or contains any understatement or undervaluation, it shall be lawful for the assessor to summon such person, his agent, or other person having possession, custody or care of books of account containing entries relating to the trade or business of such person, or any other persons as he may deem proper, to appear before such assessor and produce such book, at a time and place therein named, and to give testimony or answer interrogatories under oath or affirmation respecting any objects liable to duty or tax as aforesaid, or the lists, statements or returns thereof, or any trade, business or profession liable to any tax or license as aforesaid. Such summons may be served by any assistant assessor of the district. In case any person so summoned shall neglect or refuse to obey such summons according to its exigency, or to give testimony or to answer interrogatories as required, it shall be lawful for the assessor, upon affidavit proving the facts, to apply to the judge of the district court, or a commissioner authorized to perform the duties of such judge at chambers, for an attachment against such person as for a contempt. It shall be the duty of such judge or commissioner to hear such application, and if satisfactory proof be made, to issue an attachment directed to some proper officer for the arrest of such person, and upon his being brought before him, to proceed to a hearing of the case; and upon such hearing the judge or commissioner shall have power to make such order as he shall deem proper to enforce obedience to the requirements of the summons and punish such person for his default or disobedience. It shall be the duty of the assessor or the assistant assessor of the district within which such person shall have taxable property to enter into and upon the premises, if it be necessary, of such person so refusing or neglecting, or rendering a false or fraudulent list or return, and to make, according to the best information which he can obtain, including that derived from the evidence elicited by the examination of the assessor, and on his own view and information, such list or return, according to the form prescribed, of the property, goods, wares and merchandise, and all articles and objects liable to duty or tax, owned or possessed or under the care or management of such person, and assess the duty thereon, including the amount, if any, due for license and income; and in case of the return of a false or fraudulent list or

valuation, he shall add one hundred per centum to such duty ; and in case of a refusal or neglect, except in cases of sickness or absence, to make a list or return, or to verify the same as aforesaid, he shall add fifty per centum to such duty ; and in case of neglect occasioned by sickness or absence as aforesaid, the assessor may allow such further time for making and delivering such list or return as he may judge necessary, not exceeding thirty days ; and the amount so added to the duty shall, in all cases, be collected by the collector at the same time and in the same manner with the duties ; and the lists or returns so made and subscribed by such assessors or assistant assessors shall be taken and reputed as good and sufficient lists or returns for all legal purposes.

Penalties.

Sec. 15. *And be it further enacted,* That if any person shall deliver or disclose to any assessor or assistant assessor, appointed in pursuance of law, any false or fraudulent list, return, account or statement, with intent to defeat or evade the valuation, enumeration or assessment intended to be made, or if any person who, being duly summoned to appear to testify or to appear and produce such books as aforesaid, shall neglect to appear or to produce said books, he shall, upon conviction thereof before any circuit or district court of the United States, be fined in any sum not exceeding one thousand dollars, or be imprisoned for not exceeding one year, or both, at the discretion of the court, with costs of prosecution.

Non-residents.

Sec. 16. *And be it further enacted,* That whenever there shall be in any assessment district any property, goods, wares and merchandise, articles or objects not owned or possessed by or under the care or management of any person within such district, and liable to be taxed as aforesaid, and no list of which shall have been transmitted to the assistant assessor in the manner provided by this act, it shall be the duty of the assistant assessor for such district to enter into and upon the premises where such property is situated, and take such view thereof as may be necessary, and to make lists of the same, according to the form prescribed, which lists being subscribed by the said assessor, shall be taken and reputed as good and sufficient lists of such property, goods, wares and merchandise, articles or objects as aforesaid for all legal purposes.

Taxable property in another district.

Sec. 17. *And be it further enacted,* That any owner or person having the care or management of property, goods, wares and merchandise, articles or objects not lying or being within the assessment district in which he resides, shall be permitted to make out and deliver the lists thereof required by this act (provided the assessment district in which the said objects of duty or taxation are situated is therein distinctly stated) at the time and in the manner prescribed to the assistant assessor of the assessment district wherein such person resides. And it shall be the duty of the assistant assessor who receives any

such list to transmit the same to the assistant assessor where such objects of taxation are situate, who shall examine such list, and if he approves the same, he shall return it to the assistant assessor from whom he received it, with his approval thereof; and if he fails to approve the same, he shall make such alterations therein and additions thereto as he may deem to be just and proper, and shall then return the said list to the assistant assessor from whom it was received, who shall proceed, in making the assessment of the tax upon the list by him so received, in all respects as if the said list had been made out by himself.

Annual, Monthly and Special Lists.

Sec. 18. *And be it further enacted,* That the lists aforesaid shall, where not otherwise specially provided for, be taken with reference to the day fixed for that purpose by this act, as aforesaid, and, where duties accrue at other and different times, the lists shall be taken with reference to the time when said duties become due, and shall be denominated annual, monthly, and special lists. And the assistant assessors, respectively, after collecting the said lists, shall proceed to arrange the same, and to make two general lists—the first of which shall exhibit, in alphabetical order, the names of all persons, firms, companies or corporations liable to pay any duty, tax or license under this act, residing within the assessment district, together with the value and assessment or enumeration, as the case may require, of the objects liable to duty or taxation within such districts for which each such person is liable, or for which any firm, company or corporation is liable, with the amount of duty or tax payable thereon; and the second list shall exhibit in alphabetical order the names of all persons residing out of the collection district who own property within the district, together with the value and assessment or enumeration thereof, as the case may be, with the amount of duty or tax payable thereon as aforesaid. The forms of the said general list shall be devised and prescribed by the assessor, under the direction of the Commissioner of Internal Revenue, and lists taken according to such forms shall be made out by the assistant assessors and delivered to the assessor within thirty days after the day fixed by this act as aforesaid, requiring lists from individuals; or where duties, licenses or taxes accrue at other and different times, the lists shall be delivered from time to time as they become due.

Annual List to be Advertised. Appeals.

Sec 19. *And be it further enacted,* That the assessors for each collection district shall, by advertisement in some public newspaper published in each county within said district, if any such there be, if not, then in some newspaper in the collection district nearest thereto, and, by notifications to be posted up in at least four public places within each assessment district, advertise, by not less than ten days' notice, all persons concerned, of the time and place within said county when and where appeals will be received and determined relative to any erroneous or excessive valuations, assessments or enum-

erations by the assessor or assistant assessor returned in the annual list. And it shall be the duty of the assessor for each collection district, at the time fixed for hearing such appeal as aforesaid, to submit the proceedings of the assessors and assistant assessors, and the annual lists taken and returned as aforesaid, to the inspection of any and all persons who may apply for that purpose. And the said assessor for each collection district is hereby authorized at any time to hear and determine in a summary way, according to law and right, upon any and all appeals which may be exhibited against the proceedings of the said assessors or assistant assessors: *Provided*, That no appeal shall be allowed to any party after he shall have been duly assessed and the annual list containing the assessment has been transmitted to the collector of the district. And all appeals to the assessor, as aforesaid, shall be made in writing, and shall specify the particular cause, matter or thing respecting which a decision is requested, and shall, moreover, state the ground or principle of error complained of. And the assessor shall have power to re-examine and determine upon the assessments and valuations, and rectify the same as shall appear just and equitable; but no valuation, assessment or enumeration shall be increased without a previous notice of at least five days to the party interested to appear and object to the same, if he judge proper, which notice shall be given by a note in writing, to be left at the dwelling-house, office or place of business of the party by such assessor, assistant assessor or other person, or sent by mail to the nearest or usual post office address of said party: *Provided, further*, That on the hearing of appeals it shall be lawful for the assessor to require by summons the attendance of witnesses and the production of books of account in the same manner and under the same penalties as are provided in cases of refusal or neglect to furnish lists or returns. The bills for the attendance and mileage of said witnesses shall be taxed by the assessor and paid by the delinquent parties, or otherwise by the collector of the district, on certificate of the assessor, at the rates usually allowed in said district for witnesses in courts of justice.

Time and Method for Assessors to make Lists.

Sec. 20. *And be it further enacted*, That the said assessors of each collection district, respectively, shall, immediately after the expiration of the time for hearing appeals concerning taxes returned in the annual list, and from time to time as duties, taxes or licenses become liable to be assessed, make out lists containing the sums payable according to law upon every object of duty or taxation for each collection district; which lists shall contain the name of each person residing within the said district, or owning or having the care or superintendence of property lying within the said district which is liable to any tax or duty, or engaged in any business or pursuit requiring a license, when such person or persons are known, together with the sums payable by each; and where there is any property within any collection district liable to the payment of the said duty or tax, not owned or occupied by or under the superintendence of any person resident therein, there shall be a separate list of such property, specifying the sum payable and the names of the respective proprietors, when known. And the assessor making out any such separate list

shall transmit to the assessor of the district where the persons liable to pay such tax reside or shall have their principal place of business copies of the list of property held by persons so liable to pay such tax to the end that the taxes assessed under the provisions of this act may be paid within the collection district where the persons liable to pay the same reside or may have their principal place of business. And in all other cases the said assessor shall furnish to the collectors of the several collection districts, respectively, within ten days after the time of hearing appeals concerning taxes returned in the annual list and from time to time thereafter as required, a certified copy of such list or lists for their proper collection districts. And in case it shall be found or discovered by any assessor that the annual list so furnished to the proper collector as aforesaid is imperfect or incomplete, owing to the names of persons, firms, corporations, or objects liable to tax or duty being omitted therefrom, the said assessor may from time to time at any time thereafter enter on a special list all such objects of duty or taxation, with the names of persons owning or having the care or superintendence of property lying within said district liable to said tax or duty, or engaged in any business or pursuit requiring a license, with the sums payable by each, as he shall discover to have been omitted as aforesaid; and the same proceedings shall obtain and be had with respect to such objects of duty or tax as are by this act required in respect to objects of duty or taxes and persons liable to tax regularly entered and returned on any monthly or special list: *Provided*, That the office or principal place of business of the said assessor shall be always open when he is not necessarily absent therefrom during the business hours of each day, for the hearing of appeals by parties who shall appear voluntarily before him: *Provided, further*, That it shall be in the power of the Commissioner of Internal Revenue to exonerate any assessor as aforesaid from forfeitures, in whole or in part, as to him shall appear just and equitable.

Penalty for Misconduct of Assessor or Assistant.

Sec. 21. *And be it further enacted*, That every assessor or assistant assessor who shall enter upon and perform the duties of his office without having taken the oath or affirmation prescribed by this act, or who shall willfully neglect to perform any of the duties prescribed by this act at the time and in the manner herein designated, or who shall knowingly make any false or fraudulent list or valuation or assessment, or shall demand or receive any compensation, fee or reward other than those provided for herein for the performance of any duty, or shall be guilty of extortion or willful oppression in office, shall, upon conviction thereof in any circuit or district court of the United States having jurisdiction thereof, be subject to a fine of not exceeding one thousand dollars, or to imprisonment for not exceeding one year, or both, at the discretion of the court, and shall be dismissed from office, and shall be forever disqualified from holding any office under the government of the United States. And one-half of the fine so imposed shall be for the use of the United States, and the other half for the use of the informer, who shall be ascertained by the judgment of the court; and the said court shall also render judgment against the said assessor or assistant assessor for the amount of

Damages sustained in favor of the party injured, to be collected by execution.

Compensation of Assessors and Assistants.

Sec. 22. *And be it further enacted,* That there shall be allowed and paid to the several assessors a salary of fifteen hundred dollars per annum, payable quarterly. And in addition thereto, where the receipts of the collection district shall exceed the sum of one hundred thousand dollars and shall not exceed the sum of four hundred thousand dollars annually, one-half of one per centum upon the excess of receipts over one hundred thousand dollars. Where the receipts of a collection district shall exceed four hundred thousand dollars and shall not exceed six hundred thousand, one-fifth of one per centum upon the excess of receipts over four hundred thousand dollars. Where the receipts shall exceed six hundred thousand dollars, one-tenth of one per centum upon such excess; but the salary of no assessor shall, in any case, exceed the sum of four thousand dollars. And the several assessors shall be allowed and paid the sums actually and necessarily expended, with the approval of the Commissioner of Internal Revenue; but no account for such rent shall be allowed or paid until it shall have been verified in such manner as the Commissioner shall require, and shall have been audited and approved by the proper officer of the Treasury Department, for office rent, not exceeding the rate of five hundred dollars per annum. And the several assessors shall be paid, after the account thereof shall have been rendered to and approved by the proper officers of the treasury, their necessary and reasonable charges for clerk hire; but no such account shall be approved unless it shall state the name or names of the clerk or clerks employed, and the precise periods of time for which they were respectively employed, and the rate of compensation agreed upon, and shall be accompanied by an affidavit of the assessor, stating that such service was actually required by the necessities of his office, and was actually rendered; and also by the affidavit of each clerk, stating that he has rendered the service charged in such account on his behalf, the compensation agreed upon, and that he has not paid, deposited or assigned, or contracted to pay, deposit or assign any part of such compensation to the use of any other person, or in any way, directly or indirectly, paid or given or contracted to pay or give any reward or compensation for his office or employment or the emoluments thereof. And the chief clerk of any such assessor is hereby authorized to administer, in the absence of the assessor, such oaths or affirmations as are required by this act. And there shall be allowed and paid to each assistant assessor four dollars for every day actually employed in collecting lists and making valuations, the number of days necessary for that purpose to be certified by the assessor, and three dollars for every hundred persons assessed contained in the tax list, as completed and delivered by him to the assessor, and twenty-five cents for each permit granted to any tobacco, snuff or cigar manufacturer; and the said assessors and assistant assessors, respectively, shall be paid after the account thereof shall have been rendered to and approved by the proper officers of the treasury, their necessary and reasonable charges for stationery and blank books used

in the discharge of their duties, and for postage actually paid on letters and documents received or sent, and relating exclusively to official business: *Provided*, That no such account shall be approved unless it shall state the date and the particular item of every such expenditure, and shall be verified by the oath or affirmation of such assessor or assistant assessor; and the compensation herein specified shall be in full for all expenses not otherwise particularly authorized. *Provided, further*, That the Secretary of the Treasury shall be, and he is hereby, authorized to fix such additional rates of compensation to be made to assessors and assistant assessors in cases where a collection district embraces more than a single congressional district, and to assessors and assistant assessors, revenue agents and inspectors in Louisiana, North Carolina, Mississippi, Tennessee, Missouri, California and Oregon, and the territories, as may appear to be just and equitable, in consequence of the greater cost of living and traveling in those States and Territories, and as may, in his judgment, be necessary to secure the services of competent officers; but the rates of compensation thus allowed shall not exceed the rates paid to similar officers in such States and Territories respectively.

Fraud in Appointment of Assistant Assessor.

Sec. 23. *And be it further enacted*, That if any assessor shall demand of or receive, directly or indirectly, from any assistant assessor, as a condition of his appointment to or continuance in his said office of assistant assessor, any portion of the compensation herein allowed such assistant assessor, or any other consideration, such assessor so offending shall be summarily dismissed from office, and shall be liable to a fine of not less than five hundred dollars upon conviction of said offence in any district or circuit court of the United States of the district in which such offence may be committed.

Assistant Assessor's Accounts.

Sec. 24. *And be it further enacted*, That assistant assessors shall make out their accounts for pay and charges allowed by law monthly, specifying each item and including the date of each day of service, and shall transmit the same, verified by oath or affirmation, to the assessor of the district, who shall thereupon examine the same, and, if it appear just and in accordance with law, he shall indorse his approval thereon, but otherwise shall return the same with objections. Any such account so approved may be presented by the assistant assessor to the collector of the district for payment, who shall thereupon pay the same, and, when receipted by the assistant assessor, be allowed therefor upon presentation to the Commissioner of Internal Revenue. Where any account so transmitted to the assessor shall be objected to in whole or in part, the assistant assessor may appeal to the Commissioner of Internal Revenue, whose decision on the case shall be final. And should it appear, at any time, that any assessor has knowingly or negligently approved any account as aforesaid, allowing any assistant assessor a sum larger than was due according to law, it shall be the duty of the Commissioner of Internal Revenue, upon proper proof thereof, to deduct the sum so

allowed from any pay which may be due to such assessor; or the Commissioner as aforesaid may direct a suit to be brought in any court of competent jurisdiction against the assessor or assistant assessor in default, for the recovery of the amount knowingly or negligently allowed, as hereinbefore mentioned: *Provided*, That in estimating the allowance to be made to assistant assessors for periods of service less than a day, each ten hours shall be deemed the equivalent of a day.

Compensation of Collectors.

Sec. 25. *And be it further enacted*, That there shall be allowed to collectors, in full compensation for their services and that of their deputies, a salary of fifteen hundred dollars per annum, to be paid quarterly, and in addition thereto a commission of three per centum upon the first hundred thousand dollars, and a commission of one per centum upon all sums above one hundred thousand dollars and not exceeding four hundred thousand dollars, and a commission of one-half of one per centum on all sums above four hundred thousand dollars, such commissions to be computed upon the amounts by them respectively collected and paid over and accounted for under the instructions of the Treasury Department. And there shall be further paid, after the account thereof has been rendered to and approved by the proper officers of the treasury, to each collector his necessary and reasonable charges for stationery and blank books used in the performance of his official duties, and for postage actually paid on letters and documents received or sent, and exclusively relating to official business; but no such account shall be approved unless it shall state the date and the particular items of every such expenditure, and shall be verified by the oath or affirmation of the collector: *Provided*, That the salary and commissions of no collector, exclusive of stationery, blank books and postage, shall exceed ten thousand dollars in the aggregate, nor more than five thousand dollars exclusive of the expenses for rent, stationery, blank books and postage, and pay of deputies and clerks, to which such collector is actually and necessarily subjected in the administration of his office: *And provided, further*, That the Secretary of the Treasury be authorized to make such further allowances, from time to time, as may be reasonable in cases in which, from the territorial extent of the district, or from the amount of internal duties collected, or from other circumstances, it may seem just to make such allowances.

Adjusting Accounts.

Sec. 26. *And be it further enacted*, That in the adjustment of the accounts of assessors and collectors of internal revenue which shall accrue after the thirtieth of June, eighteen hundred and sixty-four, and in the payment of their compensation for services after that date, the fiscal year of the treasury shall be observed; and where such compensation, or any part of it, shall be by commissions upon assessments or collections, and shall during any year, in consequence of a new apportionment [appointment], be due to more than one assessor or collector in the same district, such commissions shall be apportioned between such assessors or collectors according to the amounts col-

lected by them respectively; but in no case shall a greater amount of the commissions be allowed to two or more assessors or collectors in the same district than is or may be authorized by law to be allowed to one assessor or collector. And the salary and commissions of assessors and collectors heretofore earned and accrued shall be adjusted, allowed and paid in conformity to the provisions of this section, and not otherwise.

Duties of Collectors.

Sec. 27. *And be it further enacted,* That each collector, on receiving, from time to time, lists and returns from the said assessors shall subscribe three receipts, one of which shall be made upon a full and correct copy of each list or return, and be delivered by him to the assessor of his collection district, and shall remain with, the assessor of his collection district, and shall be open to the inspection of any person who may apply to inspect the same; and the other two shall be made upon aggregate statements of the lists or returns aforesaid, exhibiting the gross amount of taxes to be collected in his collection district, one of which aggregate statements and receipts shall be transmitted to the Commissioner of Internal Revenue, and the other to the First Comptroller of the Treasury.

Collectors to Advertise. Penalties, &c.

Sec. 28. *And be it further enacted,* That each of said collectors shall, within twenty days after receiving his annual collection list from the assessors, give notice, by advertisement published in each county in his collection district, in one newspaper printed in such county, if any such there be, and by notifications to be posted up in at least four public places in each county in his collection district, that the said duties have become due and payable, and state the time and place within said county at which he or his deputy will attend to receive the same, which time shall not be less than ten days after such notification; and all persons who shall neglect to pay the duties and taxes so as aforesaid assessed within the time specified, shall be liable to pay ten per centum additional upon the amount thereof, the fact of which liability shall be stated in the advertisement and notifications aforesaid. And if any person shall neglect to pay as aforesaid for more than ten days, it shall be the duty of the collector or his deputy to issue to such person a notice, to be left at his dwelling or usual place of business, or be sent by mail, demanding the payment of said duties or taxes, stating the amount thereof, with a fee of twenty cents for the issuing and service of such notice, and with four cents for each mile actually and necessarily traveled in serving the same. And if such persons shall not pay the duties or taxes, with the penalty aforesaid, and the fee of twenty cents and mileage as aforesaid, within ten days after the service or the sending by mail of such notice, it shall be the duty of the collector or his deputy to collect the said duties or taxes, and fee of twenty cents and mileage, with ten per centum penalty as aforesaid. And with respect to all such duties or taxes as are not included in the annual lists aforesaid, and all taxes and duties the collection of which is not otherwise provided for in this act, it shall be the duty of each collector, in person

or by deputy, to demand payment thereof, in the manner last mentioned, within ten days from and after receiving the list thereof from the assessor, or within twenty days from and after the expiration of the time within which such duty or tax should have been paid; and if the annual or other duties shall not be paid within ten days from and after such demand therefor, it shall be lawful for such collector or his deputies to proceed to collect the said duties or taxes, with ten per centum additional thereto, as aforesaid, by distraint and sale of the goods, chattels or effects of the persons delinquent as aforesaid. And in case of distraint, it shall be the duty of the officer charged with the collection to make or cause to be made an account of the goods or chattels distrained, a copy of which, signed by the officer making such distraint, shall be left with the owner or possessor of such goods, chattels or effects, or at his or her dwelling or usual place of business, with some person of suitable age and discretion, with a note of the sum demanded and the time and place of sale; and the said officer shall forthwith cause a notification to be published in some newspaper within the county wherein said distraint is made, if there is a newspaper published in said county, or to be publicly posted up at the post office, if there be one within five miles, nearest to the residence of the person whose property shall be distrained, and in not less than two other public places, which notice shall specify the articles distrained, and the time and place for the sale thereof, which time shall not be less than ten nor more than twenty days from the date of such notification, and the place proposed for sale not more than five miles distant from the place of making such distraint: *Provided*, That in any case of distraint for the payment of the duties or taxes aforesaid, the goods, chattels or effects so distrained shall and may be restored to the owner or possessor, if prior to the sale payment of the amount due or tender thereof shall be made to the proper officer charged with the collection of the full amount demanded, together with such fee for levying, and such sum for the necessary and reasonable expense of removing, advertising and keeping the goods, chattels or effects so distrained, as may be prescribed by the Commissioner of Internal Revenue; but in case of non-payment or tender, as aforesaid, the said officers shall proceed to sell the said goods, chattels or effects at public auction, and shall and may retain from the proceeds of such sale the amount demandable for the use of the United States, with the necessary and reasonable expenses of distraint and sale, and a commission of five per centum thereon for his own use, rendering the overplus, if any there be, to the person whose goods, chattels or effects shall have been distrained: *Provided, further*, That there shall be exempt from distraint the tools or implements of a trade or profession, one cow, arms and provisions, and household furniture kept for use, and apparel necessary for a family.

Sale of Property and Disposition of Surplus Proceeds.

Sec. 29. *And be it further enacted*, That in all cases where the property liable to distraint for duties or taxes under this act may not be divisible, so as to enable the collector by a sale of part thereof to raise the whole amount of the tax, with all costs, charges and com-

missions, the whole of such property shall be sold, and the surplus of the proceeds of the sale, after satisfying the duty or tax, costs and charges, shall be paid to the owner of the property, or his, her or their legal representatives; or if he, she or they cannot be found, or refuse to receive the same, then such surplus shall be deposited in the treasury of the United States, to be there held for the use of the owner, or his, her or their legal representatives, until he, she or they shall make application therefor to the Secretary of the Treasury, who, upon such application, shall, by warrant on the treasury, cause the same to be paid to the applicant. And if the property advertised for sale as aforesaid cannot be sold for the amount of the duty or tax due thereon, with the costs and charges, the collector shall purchase the same in behalf of the United States for an amount not exceeding the said tax or duty, with the costs and charges thereon. And all property so purchased may be sold by said collector under such regulations as may be prescribed by the Commissioner of Internal Revenue. And the collector shall render a distinct account of all charges incurred in the sale of such property to the Commissioner of Internal Revenue, who shall, by regulation, determine the fees and costs to be allowed in cases of distraint and other seizures; and the said collector shall pay into the treasury the surplus, if any there be, after defraying the charges.

Notice of Sale, and Proceedings under Sale.

Sec. 30. *And be it further enacted,* That in any case where goods, chattels or effects sufficient to satisfy the duties imposed by this act upon any person liable to pay the same shall not be found by the collector or deputy collector whose duty it may be to collect the same, he is hereby authorized to collect the same by seizure and sale of real estate; and the officer making such seizure and sale shall give notice to the person whose estate is proposed to be sold, by giving him in hand, or leaving at his last and usual place of abode, if he has any such within the collection district where said estate is situated, a notice, in writing, stating what particular estate is proposed to be sold, describing the same with reasonable certainty, and the time when and place where said officer proposes to sell the same, which time shall not be less than twenty nor more than forty days from the time of giving said notice. And the said officer shall also cause a notification to the same effect to be published in some newspaper within the county where such seizure is made, if any such there be, and shall also cause a like notice to be posted up at the post office nearest to the estate so seized, and in two other public places within the county. And the place of said sale shall not be more than five miles distant from the estate seized, except by special order of the Commissioner of Internal Revenue. At the time and place appointed, the officer making such seizure shall proceed to sell the said estate at public auction, offering the same at a minimum price, including the amount of duties with the ten per centum additional thereon, the expense of making such levy, and all charges for advertising, and an officer's fee of ten dollars. And if no person offers for said estate the amount of said minimum, the officer shall declare the same to be purchased by him for the

United States, and shall deposit with the district attorney of the United States a deed thereof, as hereinafter specified and provided; otherwise, the same shall be declared to be sold to the highest bidder. And said sale may be adjourned by said officer for a period not exceeding five days, if he shall think it advisable so to do. If the amount bid shall not be then and there paid, the officer shall forthwith proceed to again sell said estate in the same manner. If the amount bid shall be then and there paid, the officer shall give his receipt therefor, if requested, and within five days thereafter he shall make out a deed of the estate so sold to the purchaser thereof, and execute the same in his official capacity, in the manner prescribed by the laws of the State in which said estate may be situated, in which said deed shall be recited the fact of said seizure and sale, with the cause thereof, the amount of duty for which said sale was made, and of all charges and fees, and the amount paid by the purchaser, and all his acts and doings in relation to said seizure and sale, and shall have the same ready for delivery to said purchaser, and shall deliver the same accordingly, upon request therefor. And said deed shall be prima facie evidence of the truth of the facts stated therein, and if the proceedings of the officer as set forth have been substantially in pursuance of the provisions of this act, shall be considered and operate as a conveyance to the purchaser of the title to said estate, but shall not affect the rights of innocent parties acquired previously to the claim of the United States under this act. The surplus, if any, arising from such sale, shall be disposed of as provided in this act for like cases arising upon sale of personal property. And any person whose estate may be seized for duties, as aforesaid, shall have the same right to pay or tender the amount due, with all proper charges thereon, prior to the sale thereof, and thereupon to relieve his said estate from sale as aforesaid, as is provided in this act for personal property similarly situated. And any collector or deputy collector may, for the collection of duties imposed upon any person or for which any person may be liable by this act, and committed to him for collection, seize and sell the lands of such person situated in any other collection district within the State in which said officer resides, and his proceedings thereto shall have the same effect as if the same were had in his proper collection district. And the owners, their heirs, executors, or administrators, or any person having an interest therein or a lien thereon, or any person on their behalf, shall have liberty to redeem the land sold as aforesaid, within one year from and after recording the said deed, upon payment to the purchaser, or, in case he cannot be found in the county where the lands are situate, to the collector, for the use of the purchaser, with interest on the same at the rate of twenty per centum per annum. And it shall be the duty of every collector to keep a record of all sales of land made in his collection district, whether or not his deputy made, the dates of seizure and the names of the purchasers, and all proceedings in and all proceedings in and

be the duty of any deputy making sale as aforesaid to return a statement of all his proceedings to the collector, and to certify the record thereof. And in case of the death or removal of the collector or the expiration of his term of office from any other cause, said record shall be deposited in the office of the clerk of the district court of the United States for the district within which the said collector resided; and a copy of every such record, certified by the collector or by the clerk, as the case may require, shall be evidence in any court of the truth of the facts therein stated. And when any land sold as aforesaid shall be redeemed as hereinbefore provided, the collector or clerk, as the case may be, shall make an entry of the fact upon the record aforesaid, and the said entry shall be evidence of such redemption. And the claim of the government to lands sold under and by virtue of the foregoing provisions shall be held to have accrued at the time of seizure thereof.

Taxes against non-residents ; how Collected.

Sec. 31. *And be it further enacted,* That if any collector shall find, upon any list of taxes returned to him for collection, property lying within his district which is charged with any specific or ad valorem tax or duty, but which is not owned, occupied or superintended by some person known to such collector to reside or to have some place of business within the United States, and upon which the duty or tax has not been paid within the time required by law, such collector shall forthwith take such property into his custody, and shall advertise the same, and the tax charged upon the same, in some newspaper published in his district, if any shall be published therein, otherwise in some newspaper in an adjoining district, for the space of thirty days; and if the taxes thereon, with all charges for advertising, shall not be paid within said thirty days, such collector shall proceed to sell the same, or so much as is necessary, in the manner provided for the sale of other goods distrained for the non-payment of taxes, and out of the proceeds shall satisfy all taxes charged upon such property, with the costs of advertising and selling the same. And like proceedings to those provided in the preceding section for the purchase and resale of property which cannot be sold for the amount of duty or tax due thereon shall be had with regard to property sold under the provisions of this section. And any surplus arising from any sale herein provided for shall be paid into the treasury, for the benefit of the owner of the property. And the Secretary of the Treasury is authorized, in any case where money shall be paid into the treasury for the benefit of any owner of property sold as aforesaid, to repay the same, on proper proof being furnished that the person applying therefor is entitled to receive the same.

Collector to transmit List to other District.

Sec. 32. *And be it further enacted,* That whenever a collector shall have on any list duly returned to him the name of any person not within his collection district who is liable to tax, or of any person so liable to tax who shall have, in the collection district in which he resides, no sufficient property subject to seizure or distraint from

which the money due for duties or tax can be collected, it shall and may be lawful for such collector to transmit a copy or statement containing the name of the person liable to such duty as tax aforesaid, with the amount and nature thereof, duly certified under his hand, to the collector of any district to which said person shall have removed, or in which he shall have property, real or personal, liable to be seized and sold for duty or tax; and the collector of the district to whom the said certified copy or statement shall be transmitted shall proceed to collect the said duty or tax in the same way as if the name of the person and objects of tax contained in the said certified copy or statement were on any list furnished to him by the assessor of his own collection district; and the said collector, upon receiving said certified copy or statement as aforesaid, shall transmit his receipt for it to the collector, sending the same to him.

Monthly Statements of Collections to Commissioner. Final Account to be rendered.

Sec. 33. *And be it further enacted,* That the several collectors shall, at the expiration of each and every month after they shall respectively commence their collections, transmit to the Commissioner of Internal Revenue a statement of the collections made by them respectively within the month, and pay over monthly, or at such time or times as may be required by the Commissioner of Internal Revenue, the moneys by them respectively collected within the said term, and at such places as may be designated and required by the Commissioner of Internal Revenue; and each of the said collectors shall complete the collection of all sums assigned to him for collection, as aforesaid, shall pay over the same into the treasury, and shall render his accounts to the Treasury Department as often as he may be required. And the Secretary of the Treasury is authorized to designate one or more depositories in each State, for the deposit and safe-keeping of the moneys collected by virtue of this act; and the receipt of the proper officer of such depository to a collector for the money deposited by him shall be a sufficient voucher for such collector in the settlement of his accounts at the Treasury Department. And the Commissioner of Internal Revenue may, under the direction of the Secretary of the Treasury, prescribe such regulations with reference to such deposits as he may deem necessary.

Collectors to be charged with Taxes receipted for.

Sec. 34. *And be it further enacted,* That each collector shall be charged with the whole amount of taxes, whether contained in lists delivered to him by the assessors, respectively, or delivered or transmitted to him by assistant assessors from time to time, or by other collectors, and with the additions thereto, with the par value of all stamps deposited with him, and with all moneys collected for passports, penalties, forfeitures, fees or costs, and he shall be credited

other collectors, and by them receipted as aforesaid; and also with the amount of the duties or taxes of such persons as may have absconded or become insolvent prior to the day when the duty or tax ought to have been collected according to the provisions of this act, to have been collected: *Provided*, That it shall be proved to the satisfaction of the Commissioner of Internal Revenue that due diligence was used by the collector, and that no property was left from which the duty or tax could have been recovered, who shall certify the facts to the First Comptroller of the Treasury. And each collector shall also be credited with the amount of all property purchased by him for the use of the United States provided he shall faithfully account for and pay over the proceeds thereof upon a resale of the same as required by this act.

Collectors failing to account for Taxes due.

Sec. 35. *And be it further enacted*, That if any collector shall fail either to collect or to render his account, or to pay over in the manner or within the times hereinbefore provided, it shall be the duty of the First Comptroller of the Treasury, and he is hereby authorized and required, immediately after evidence of such delinquency, to report the same to the Solicitor of the Treasury, who shall issue a warrant of distress against such delinquent collector, directed to the marshal of the district, therein expressing the amount with which the said collector is chargeable, and the sums, if any, which have been paid over by him, so far as the same are ascertainable. And the said marshal shall himself, or by his deputy, immediately proceed to levy and collect the sum which may remain due, with five per centum thereon, and all the expenses and charges of collection, by distress and sale of the goods and chattels, or any personal effects of the delinquent collector, giving at least five days' notice of the time and place of sale, in the manner provided by law for advertising sales of personal property or execution in the State wherein such collector resides. And the bill of sale of the officer of any goods, chattels, or other personal property distrained and sold as aforesaid, shall be conclusive evidence of title to the purchaser, and prima facie evidence of the right of the officer to make such sale, and of the correctness of his proceedings in selling the same. And for want of goods and chattels, or other personal effects of such collector sufficient to satisfy any warrant of distress issued pursuant to the preceding section of this act, the lands and real estate of such collector, or so much thereof as may be necessary for satisfying the said warrant, after being advertised for at least three weeks in not less than three public places in the collection district, and in one newspaper printed in the county or district, if any there be, prior to the proposed time of sale, shall be sold at public auction by the marshal or his deputy.

sonable costs and charges of sale, shall be returned to the proprietor of the lands or real estate sold as aforesaid.

Extortion or Oppression.

Sec. 36. *And be it further enacted,* That each and every collector his deputy who shall be guilty of any extortion or willful oppression, under color of law, or shall knowingly demand other or greater sums than shall be authorized by law, or shall receive any fee, compensation or reward except as herein prescribed, for the performance of any duty, or shall willfully neglect to perform any of the duties joined by this act, shall, upon conviction, be subject to a fine of not exceeding one thousand dollars, or to be imprisoned for not exceeding one year, or both, at the discretion of the court, and be dismissed from office, and be forever thereafter incapable of holding any office under the government; and one-half of the fine so imposed shall be for the use of the United States, and the other half for the use of the collector, who shall be ascertained by the judgment of the court; and the said court shall also render judgment against said collector or deputy collector for the amount of damages accruing to the party injured, to be collected by execution. And each and every collector and his deputies shall give receipts for all sums by them collected.

Brewery, &c., in the Daytime may be entered.

Sec. 37. *And be it further enacted,* That a collector or deputy collector, assessor, assistant assessor, revenue agent or inspector shall be authorized to enter, in the daytime, any brewery, distillery, manufactory, building or place where any property, articles or objects are subject to duty or taxation under the provisions of this act are made, reduced or kept within his district, so far as it may be necessary for the purpose of examining said property, articles or objects, or inspecting the accounts required by this act from time to time to be made or kept by any manufacturer or producer, relating to such property, articles or objects. And every owner of such brewery, distillery, manufactory, building or place, or persons having the agency or superintendence of the same, who shall refuse to admit such officer, or to suffer him to examine said property, articles or objects, or to inspect said accounts, shall, for every such refusal, forfeit and pay the sum of five hundred dollars: *Provided, however,* That when such premises shall be open at night, such officers may enter, while so open, in the performance of their official duties.

Obstructing Revenue Officer.

Sec. 38. *And be it further enacted,* That if any person shall forcibly obstruct or hinder any assessor or assistant assessor, or any collector or deputy collector, revenue agent or inspector, in the execution of this act, or of any power and authority hereby vested in him, or shall forcibly rescue or cause to be rescued any property, articles or objects after the same shall have been seized by him, or shall attempt or endeavor so to do, the person so offending shall, upon

conviction thereof, for every such offence forfeit and pay the sum of five hundred dollars, or double the value of property so rescued, and be imprisoned for a term not exceeding two years, at the discretion of the court: *Provided*, That if any such officer shall divulge to any party or make known in any manner other than as provided in this act the operations, style of work or apparatus of any manufacturer or producer visited by him in the discharge of his official duties, he shall be subject to the penalties prescribed in section *thirty-five* [thirty-six] of this act.

In case of Sickness of Collector.

Sec. 39. *And be it further enacted*, That in case of the sickness or temporary disability of a collector to discharge such of his duties as cannot under existing laws be discharged by a deputy, they may be devolved by him upon one of his deputies, and for the official acts and defaults of such deputy the collector or his sureties shall be held responsible to the United States.

Oldest Deputy Collector to act in case of Vacancy.

Sec. 40. *And be it further enacted*, That in case a collector shall die, resign or be removed, the deputies of such collector shall continue to act until his successor is appointed; and the deputy of such collector longest in service at the time immediately preceding shall, until a successor shall be appointed, discharge all the duties of said collector; and for the official acts and defaults of such deputy a remedy shall be had on the official bond of the collector, as in other cases; and of two or more deputy collectors appointed on the same day, the one residing nearest the residence of the collector at the time of his death, resignation or removal shall discharge the said duties until the appointment of a successor. And any bond or security taken from a deputy by such collector, pursuant to this act, shall be available to his legal representatives and sureties to indemnify them for loss or damage accruing from any act of the proper deputy so continuing or so succeeding to the duties of such collector.

Collectors' Duties.

Sec. 41. *And be it further enacted*, That it shall be the duty of the collectors aforesaid or their deputies, in their respective districts, and they are hereby authorized, to collect all the duties and taxes imposed by this act, however the same may be designated, and to prosecute for the recovery of any sum or sums which may be forfeited by virtue of this act; and all fines, penalties and forfeitures which may be incurred or imposed by virtue of this act shall be sued for and recovered, in the name of the United States, in any proper form of action, or by any appropriate form of proceeding, *qui tam*, or otherwise, before any circuit or district court of the United States for the district within which said fine, penalty or forfeiture may have been incurred, or before any other court of competent jurisdiction; and where not otherwise and differently provided for, one moiety thereof

all be to the use of the United States, and the other moiety thereof the use of the person, to be ascertained by the judgment of the court, who shall first inform of the cause, matter or thing whereby any such fine, penalty or forfeiture was incurred: *Provided*, That in case of any suit brought upon information received from any person other than a collector, deputy collector, assessor, assistant assessor or inspector of internal revenue, the United States shall not be subject to any costs of suit, nor shall the fees of any attorney or counsel employed by any such officer be allowed in the settlement of his account unless the employment of such attorney or counsel shall be authorized by the Commissioner of Internal Revenue, either express or by general regulations.

False Swearing. Perjury.

Sec. 42. *And be it further enacted*, That if any person in any case, matter, hearing or other proceeding in which an oath or affirmation shall be required to be taken or administered under and by virtue of this act, shall, upon the taking of such oath or affirmation, knowingly and willfully swear or affirm falsely, every person so offending shall be deemed guilty of perjury, and shall, on conviction thereof, be subject to the like punishment and penalties now provided by the laws of the United States for the crime of perjury.

Separate accounts for the several Districts, and several sources of Revenue.

Sec. 43. *And be it further enacted*, That separate accounts shall be kept at the treasury of all moneys received from internal duties or taxes in each of the respective States, Territories and collection districts; and that separate accounts shall be kept of the amount of each species of duty or tax that shall accrue, so as to exhibit, as far as may be, the amount collected from each source of revenue, with the moneys paid as compensation and for allowances to the collectors and deputy collectors, assessors and assistant assessors, inspectors and other officers employed in each of the respective States, Territories and collection districts, an abstract in tabular form of which accounts it shall be the duty of the Secretary of the Treasury, annually, in the month of December, to lay before Congress.

Refunding Taxes illegally collected.

Sec. 44. *And be it further enacted*, That the Commissioner of Internal Revenue, subject to regulations prescribed by the Secretary of the Treasury, shall be and is hereby authorized, on appeal to him made, to remit, refund and pay back all duties erroneously or illegally assessed or collected, and all duties that shall appear to be unjustly assessed or excessive in amount, or in any manner wrongfully collected, and also repay to collectors or deputy collectors the full amount of such sums of money as shall or may be recovered against them or any of them in any court, for any internal duties or licenses collected by them, with the costs and expenses of suit, and all damages and costs recovered against assessors, assistant assessors, col-

lectors, deputy collectors and inspectors, in any suit which shall be brought against them or any of them by reason of anything that shall or may be done in the due performance of their official duties, and also compromise such suits and all others relating to internal revenue: And all judgments and moneys recovered or received for taxes, costs, forfeitures and penalties shall be paid to the collector as internal duties are required to be paid; and all sums of money which the Commissioner is authorized to pay by virtue of this section shall be paid by drafts drawn on collectors of internal revenue.

Bill of Sale by Collector prima facie evidence of right to sell.

Sec. 45. *And be it further enacted,* That in all cases of distraint and sale of goods or chattels for non-payment of taxes, duties or licenses, as provided for, the bill of sale of such goods or chattels given by the officer making such sale, to the purchaser thereof, shall be prima facie evidence of the right of the officer to make such sale, and conclusive evidence of the regularity of his proceedings in selling the same.

States in Insurrection.

Sec. 46. *And be it further enacted,* That if, for any cause, at any time after this act goes into operation, the laws of the United States cannot be executed in a State or Territory of the United States, or any part thereof, or within the District of Columbia, it shall be the duty of the President, and he is hereby authorized, to proceed to execute the provisions of this act within the limits of such State or Territory, or part thereof, or District of Columbia, as soon as the authority of the United States therein shall be re-established, and to collect the taxes, duties and licenses in such States and Territories under the regulations prescribed in this act, so far as applicable; and where not applicable, the assessment and levy shall be made and the time and manner of collection regulated by the instructions and directions of the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

The Collection of the direct Tax.

Sec. 47. *And be it further enacted,* That the officers who may be appointed under this act, except within those districts within any State or Territory which have been or may be otherwise especially provided for by law, shall be and hereby are authorized, in all cases where the payment of such tax shall not have been assumed by the

within the control of any person or persons, for the purpose of being sold or removed by such person or persons in fraud of the internal revenue laws, or with design to avoid payment of said duties, may be seized by any collector or deputy collector who shall have reason to believe that the same are possessed, had or held for the purpose or design aforesaid, and the same shall be forfeited to the United States; and also all articles of raw materials found in the possession of any person or persons intending to manufacture the same for the purpose of being sold by them in fraud of said laws, or with design to evade the payment of said duties, and also all tools, implements, instruments and personal property whatsoever, in the place or building, or within any yard or enclosure where such articles on which duties are imposed as aforesaid, and intended to be used by them in the fraudulent manufacture of such raw materials, shall be found, may also be seized by any collector or deputy collector as aforesaid, and the same shall be forfeited as aforesaid; and the proceedings to enforce such forfeiture shall be in the nature of a proceeding in rem in the circuit or district court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction. And any person who shall have in his custody or possession any such goods, wares, merchandise, articles or objects subject to duty as aforesaid, for the purpose of selling the same with the design of avoiding payment of the duties imposed thereon, shall be liable to a penalty of five hundred dollars, or not less than double the amount of duties fraudulently attempted to be evaded, to be recovered in any court of competent jurisdiction; and the goods, wares, merchandise, articles or objects which shall be so seized by any collector or deputy collector may, at the option of the collector, during the pendency of such proceedings be delivered to the marshal of said district, and remain in his care and custody and under his control until final judgment in such proceeding shall be rendered: *Provided, however,* That when the property so seized may be liable to perish or become greatly reduced in value by keeping, or when it cannot be kept without great expense, the owner thereof, the collector or the marshal of the district may apply to the assessor of the district to examine said property; and if, in the opinion of said assessor, it shall be necessary that the said property should be sold to prevent such waste or expense, he shall appraise the same; and the owner thereupon shall have said property returned to him upon giving bond in such form as may be prescribed by the Commissioner of Internal Revenue, and in an amount equal to the appraised value, with such sureties as the said assessor shall deem good and sufficient, to abide the final order, decree or judgment of the court having cognizance of the case, and to pay the amount of said appraised value to the collector, marshal, or otherwise, as he may be ordered and directed by the court, which bond shall be filed by said assessor with the Commissioner of Internal Revenue. But if said owner shall neglect or refuse to give said bond, the assessor shall issue to the collector or marshal aforesaid an order to sell the same; and the said collector or marshal shall thereupon advertise and sell the said property at public auction in the same manner as goods may be sold on final execution in said district; and the proceeds of the sale, after deducting the reasonable costs of the seizure and sale, shall

be paid to the court aforesaid to abide its final order, decree or judgment.

Fines imposed additional to those hereinbefore provided.

Sec. 49. *And be it further enacted,* That all the provisions hereinafter made for the delivery of returns, lists, statements and valuations, and for additions to the duty in case of false or fraudulent lists or returns, or in case of undervaluation or understatement on lists or returns, or in case of refusal or neglect to deliver lists or returns, and for the imposition of fines, penalties and forfeitures, shall be held and taken to apply to all persons, associations, corporations or companies liable to pay duty or tax; and any additions to duties, fines, penalties or forfeitures hereinafter imposed for failure to perform any duty required to be performed, shall be held and taken to be additional to those hereinbefore provided.

Removal of Suits from State to Federal Courts.

Sec. 50. *And be it further enacted,* That the provisions of the act entitled "An act further to provide for the collection of duties on imports," approved March second, one thousand eight hundred and thirty-three, now in force, shall be taken and deemed as extending to and embracing all cases arising under the laws for the collection of internal duties, stamp duties, licenses or taxes, which have been or may be hereafter enacted; and all persons duly authorized to assess, receive or collect such duties or taxes under such laws are hereby declared to be and to have been revenue officers within the true intent and meaning of the said act, and entitled to all the exemptions, immunities, benefits, rights and privileges therein enumerated or conferred.

Act of Aug. 6, 1846, § 16, applied.

Sec. 51. *And be it further enacted,* That the provisions of the sixteenth section of the act approved August sixth, eighteen hundred and forty-six, entitled "An act to provide for the better organization of the treasury, and for the collection, safe-keeping, transfer and disbursement of the public revenue," are hereby applied to and shall be construed to include all officers of the internal revenue charged with the safe-keeping, transfer or disbursement of the public moneys arising therefrom, and to all other persons having actual charge, custody or control of moneys or accounts arising from the administration of the internal revenue.

Officers authorized to administer Oaths.

Sec. 52. *And be it further enacted,* That all assessors and their assistants, all collectors and their deputies, and all inspectors, are hereby authorized to administer oaths and take evidence touching any part of the administration of this law with which they are respectively charged, and where such oaths and evidence are by law authorized to be taken; and any perjury therein shall be punished in the like manner and to the same degree as in the case of perjury committed in proceedings in the courts of the United States.

SPIRITS, ALE, BEER AND PORTER.

Distillers must apply for Licenses, give Bond, render Tri-monthly Accounts, &c.

Sec. 53. *And be it further enacted,* That any person required by law to be licensed as a distiller, shall, in addition to what is required by other provisions of law, make an application therefor to the assessor of the district, and before the same is issued, the person so applying shall give bond to the United States in such sum as shall be required by the collector, and with one or more sureties, to be approved by said collector, conditioned that in case any additional still or stills, or other implements to be used as aforesaid, shall be erected by him, his agent or superintendent, he will, before using or causing or permitting the same to be used, report in writing to the said assessor the capacity thereof, and information from time to time of any change in the form, capacity, ownership, agency or superintendence which all or either of the said stills or other implements may undergo, and that he will from day to day enter or cause to be entered in a book to be kept for that purpose, the number of gallons of spirits that may be distilled by said still or stills, or other implements, and also of the quantities of grain or other vegetable productions, or other substances put into the mash tub, or otherwise used by him, his agent or superintendent for the purpose of producing spirits; and said book shall be open at all times during the day (Sundays excepted) to the inspection of the said assessor, assistant assessor, collector, deputy collector or inspector, who may make any memorandums or transcripts therefrom; and also that he will render to the said assessor or assistant assessor, on the first, eleventh, and twenty-first days of each and every month, or within five days thereafter, during continuance of said license, an exact account in writing of the number of gallons of spirits distilled, and also of the number of gallons placed in warehouse, and the number sold or removed for consumption or sale by him, his agent or superintendent, and the proof thereof, and also of the quantities of grain or other vegetable productions, or other substances, put into the mash tub, or otherwise used by him, his agent or superintendent for the purpose of producing spirits, for the period or fractional part of a month then next preceding the date of said report, which said report shall be verified by affidavit in the manner prescribed by law; that he will not sell or permit to be sold or removed for consumption or sale any spirits distilled by him under and by virtue of his said license, until the same shall have been inspected, gauged and proved, and the quantity thereof duly entered upon his books as aforesaid; and that he will, at the time of rendering said account, pay to the said collector or his deputy the duties which by law are imposed on the spirits so distilled. And the said bond may be renewed or changed from time to time, in regard to the

the place of distilling, the number and capacity of the still or stills, boiler or boilers, and the name of the person, firm, company or corporation using the same; and any person making a false statement in either of the said particulars shall forfeit and pay the sum of one hundred dollars, to be recovered with costs of suit.

Duty on Spirits ; Payment of, &c.

Sec. 55. *And be it further enacted,* That in addition to the duties payable for licenses herein provided, there shall be levied, collected and paid on all spirits that may be distilled and sold, or distilled and removed for consumption or sale, of first proof, on and after the first day of July, eighteen hundred and sixty-four, and prior to the first day of February, eighteen hundred and sixty-five, a duty of one dollar and fifty cents on each and every gallon; and on and after February first, eighteen hundred and sixty-five, a duty of two dollars on each and every gallon. And all spirits which may be in the possession of the distiller or in public store or bonded warehouse, on either the first day of July or February aforesaid, no duty having been paid thereon, shall be held and treated as if distilled on those days respectively, and said duties shall be paid by the owner, agent or superintendent of the still or other vessel in which the said spirits shall have been distilled, within five days after the time of rendering the accounts of spirits so chargeable with duty, required to be rendered by law. And the said duties shall be a lien on the distillery used for distilling the same, with the stills, vessels, fixtures and tools therein, and on the lot or tract of land whereon the said distillery is situated, until the said duty shall be paid: *Provided,* That the duty on all spirits shall be collected at no lower rate than the basis of first proof, and shall be increased in proportion for any greater strength than the strength of first proof: *Provided, further,* That any person who shall distill spirits and use the same in the manufacture of any other article without having taken out a license and paid such duties as are prescribed by law in relation thereto, shall, in addition to all other penalties and forfeitures, be liable to pay one hundred per centum additional duties thereon.

Standard of First Proof.

Sec. 56. *And be it further enacted,* That the term first proof used in this act and in the laws of the United States shall be construed and is hereby declared to mean that proof of a liquor which corresponds to fifty degrees of Tralle's centesimal hydrometer, adopted by regulation of the Treasury Department, of August twelfth, eighteen hundred and fifty, at the temperature of sixty degrees Fahrenheit's thermometer. And in levying duties on liquors above and below proof, the table contained in the manual for inspectors of spirits, prepared by Professor McCulloch, under the superintendency [e] of Professor Bache, and adopted by the Treasury Department, shall be used and taken as giving the proportions of absolute alcohol in the liquids gauged and proved according to which duties shall be levied, until otherwise ordered by the Secretary of the Treasury, who is hereby authorized to adopt such hydrometers and prescribe such rules and regulations as he may deem necessary to insure a uniform system of inspection and gauging of spirits subject to duties throughout the United States.

Record of quantity of Spirits made, sold, &c.

Sec. 57. *And be it further enacted,* That every person who shall be the owner of any still, boiler or other vessel used or intended to be used for the purpose of distilling spirituous liquors as hereinbefore provided, or who shall have such still, boiler or other vessel under his superintendence, either as agent for the owner or on his own account; and every person who shall use any still, boiler or other vessel as aforesaid, either as owner, agent or otherwise, shall from day to day make true and exact entry, or cause to be entered in a book to be kept for that purpose, the number of gallons of spirits distilled, and also the number of gallons placed in warehouse, and also the number sold, or removed for consumption or sale, and the proof thereof; which book shall always be open in the daytime, (Sundays excepted,) for the inspection of the said assessor, assistant assessor, collector, deputy collector or inspector, who may take any minutes, memorandums or transcripts thereof; and shall render to said assessor or assistant assessor, on the first, eleventh, and twenty-first days of each and every month in each year, or within five days thereafter, an account in duplicate, taken from his books, of the number of gallons of spirits distilled, and also the number of gallons sold, or removed for consumption or sale, and the proof thereof, not before accounted for; and shall also keep a book, or books, in a form to be prescribed by the Commissioner of Internal Revenue, and to be open at all seasonable hours for inspection by the assessor, assistant assessor, collector, deputy collector, or inspector of the district, wherein shall be entered, from day to day, the quantities of grain, or other vegetable productions, or other substances put into the mash tub by him, his agent or superintendent, for the purpose of producing spirits; and shall verify or cause to be verified the said entries, reports, books, and accounts, by oath or affirmation, to be taken before the assessor or assistant assessor, or other competent officer, according to the form required by law, and shall immediately forward to the collector of the district one of the said duplicate accounts duly verified as aforesaid; and shall also pay to the collector the duties on the spirits so distilled and sold, or removed for consumption or sale, and in said accounts mentioned at the time of rendering the duplicate account thereof: *Provided,* That distillers who distill or manufacture less than one hundred and fifty barrels of spirits per year may make returns and pay duties on the first day of each and every month in lieu of the first, eleventh, and twenty-first days of the month, and furnish bonds correspondingly, anything to the contrary notwithstanding: *And provided further,* That brandy distilled from grapes shall pay a tax of twenty-five cents per gallon.

Penalty for refusal to admit Inspectors, &c.

Sec. 58. *And be it further enacted,* That there shall be appointed by the Secretary of the Treasury, in every collection district where the same may be necessary, one or more inspectors of spirits, refined coal oil or other oil, tobacco, cigars, and other articles, who shall take an oath faithfully to perform their duties, in such form as the Commissioner of Internal Revenue shall prescribe, and who shall be en-

titled to receive such fees as may be fixed and prescribed by said Commissioner, to be paid by the owner or manufacturer of the articles inspected, gauged, or proved. And any manufacturer of spirits, refined coal oil or other oil, tobacco, cigars, or other articles which may by law be required to be inspected, who shall refuse to admit an inspector upon his premises, so far as it may be necessary for the performance of his duties, or who shall obstruct an inspector in the performance of his duties, shall forfeit the sum of one hundred dollars, to be recovered in the manner provided for other penalties imposed by this act.

Spirits to be Inspected before Used.

Sec. 59. *And be it further enacted,* That all spirits distilled as aforesaid by any person licensed as aforesaid shall, before the same are used, or removed for any purpose, be inspected, gauged, and proved by some inspector appointed for the performance of such duties, who shall mark upon the cask or other package containing such spirits, in a manner to be prescribed by said Commissioner, the quantity and proof of the contents of such cask or package, with the date of inspection and the name of the inspector, and shall make a return of all spirits so inspected, and the name of the distiller, to the collector, and a duplicate thereof to the assessor of the district; and the duty imposed by law shall be paid on all spirits so inspected and not removed forthwith to a bonded warehouse. And any person who shall attempt fraudulently to evade the payment of duties upon any spirits distilled as aforesaid, by changing in any manner the mark upon any such cask or package, shall forfeit the sum of one hundred dollars for each cask or package so altered or changed, to be recovered as hereinbefore provided. And any such inspector who shall knowingly put upon any such cask or package any false or fraudulent mark shall be liable to the same penalty hereinbefore provided for each cask or package so fraudulently marked. And any person who shall purchase or sell any empty cask with the inspection marks thereon, or who shall fraudulently use any cask or package so marked, for the purpose of selling any other spirits than that so inspected, or for selling spirits of a quality or quantity different from that so inspected, shall be subject to a like penalty for each cask or package so purchased, sold, or used.

Distillers and Refiners of Coal Oil may erect Warehouse.

Sec. 60. *And be it further enacted,* That the owner or owners of any distillery or oil refinery may provide, at his or their own expense, a warehouse, in conformity with such regulations as the Secretary of the Treasury may prescribe; and such warehouse, when approved by the collector, is hereby declared a bonded warehouse of the United States, and shall be used only for storing distilled spirits or refined coal oil, or naphtha, and to be under the custody of the collector or his deputy. And the duty on the spirits, coal oil, or naphtha stored in such warehouse shall be paid before it is removed from such warehouse, unless removed in pursuance of law.

Removal without Payment of Duty under Bond, &c.

Sec. 61. *And be it further enacted,* That all distilled spirits and all refined coal oil and naphtha upon which an excise duty is imposed by law may, after being inspected, gauged, proved, and marked by the inspector according to the provisions of this act, be removed, without payment of the duty, under such rules and regulations and upon the execution of such transportation bonds or other security as the Secretary of the Treasury may prescribe. The said spirits, oil or naphtha so removed shall be transferred directly from the distillery or refinery to a bonded warehouse established in conformity with law and treasury regulations, and may be transported from such warehouse to any one other bonded warehouse used for the storage of distilled spirits, coal oil, or naphtha. And after the arrival of such distilled spirits, coal oil or naphtha at the bonded warehouse within the district of the assessor to which it has been transferred, it shall be again inspected, and the duty shall be assessed and paid on any deficiency or reduction of the number of proof gallons, beyond such allowance for leakage as may be established by the regulations of the Commissioner of Internal Revenue, received at the warehouse, from the number of proof gallons as stated in the bond given at the place of shipment. And any distilled spirits, coal oil or naphtha in the public warehouses shall be subject to the same rules and regulations, and be chargeable with the same costs and expenses in all respects to which imported goods deposited in public store or bonded warehouse may be subject; and shall be in charge of a proper officer, to be designated by the Secretary of the Treasury, who, with the owner and proprietor of the warehouse, shall have the joint custody of all the distilled spirits, oil or naphtha so stored in said warehouse, which shall be at the risk of the owner of the said spirits, oil or naphtha. And all labor on the same shall be performed by the owner or proprietor of the warehouse, under the supervision of the officer in charge of the same, and at the expense of said owner or proprietor of the warehouse. And no drawback shall in any case be allowed on any distilled spirits, coal oil or naphtha, upon which an excise duty shall have been paid, either before or after it shall have been placed in a bonded warehouse: *Provided,* That any distilled spirits, coal oil or naphtha may be withdrawn from the bonded warehouse after payment, to the collector of internal revenue for the district in which the warehouse is situated, of the duty imposed by law, or may be removed without payment of the duty for the purpose of being exported, or for the purpose of being redistilled for export, after the quantity and proof of the spirits, oil or naphtha to be removed has been ascertained and inspected according to the provisions of law, under such rules and regulations and the execution of such bond or other security as the Secretary of the Treasury may prescribe. And any spirits oil, or naphtha so removed for distillation shall be returned to the warehouse and shall be again inspected, and the duty shall be paid to the said collector on any deficiency or reduction beyond the allowance for loss by redistillation established by the Commissioner of Internal Revenue, in the number of proof gallons received at the warehouse for the purpose of being exported, as afore-

said. And nothing in this section shall be construed to prevent the manufacture for exportation, without payment of duty, of medicines, preparations, compositions, perfumery, cosmetics, cordials, and other liquors manufactured wholly or in part of domestic spirits, as provided for in this act.

Entries on the Distiller's Books to be verified.

Sec. 62. *And be it further enacted,* That the entries required to be made in the books of the distiller, as aforesaid, shall, on the first, eleventh, and twenty-first days of each and every month, or within five days thereafter, be verified by oath or affirmation of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the assessor, or assistant assessor, or officer administering the same, and shall be, in substance, as follows: "I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of spirituous liquors distilled and sold, or removed for consumption or sale, at the distillery owned by _____, in the county of _____, amounting to _____ gallons, according to proof prescribed by the laws of the United States."

Oath by Agent.

Sec. 63. *And be it further enacted,* That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books by this act shall not have been made by himself, subjoin to the oath or affirmation of the person by whom they were made the following oath or affirmation, to be taken as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Beer, Lager Beer, Ale, Porter and other similar Fermented Liquors; amount of Duty.

Sec. 64. *And be it further enacted,* That there shall be paid on all beer, lager beer, ale, porter, and other similar fermented liquors, by whatever name such liquors may be called, a duty of one dollar for each and every barrel containing not more than thirty-one gallons, and at a like rate for any other quantity, or for fractional parts of a barrel, which shall be brewed or manufactured and sold, or removed for consumption or sale, within the United States or the Territories thereof, or within the District of Columbia; which duty shall be paid by the owner, agent or superintendent of the brewery or premises in which such fermented liquors shall be made, and shall be paid at the time of rendering the accounts of such fermented liquors so chargeable with duty, as hereinafter required: *Provided,* That fractional parts of a barrel shall be halves, thirds, quarters, sixths, eighths, and sixteenths; and any fractional part containing less than one-sixteenth shall be accounted one-sixteenth; more than one-sixteenth, and not more than one-eighth, shall be accounted one-eighth; more than one-eighth, and not more than one-sixth, shall be accounted one-sixth;

more than one-sixth, and not more than one-quarter, shall be accounted one-quarter; more than one-quarter, and not more than one-third, shall be accounted one-third; more than one-third, and not more than one-half, shall be accounted one-half; more than one-half shall be accounted one barrel: *Provided, further*, That beer, lager beer, ale, porter, and other fermented liquors in bottles, shall be assessed, according to the quantity contained therein, at the rate of one dollar for thirty-one gallons, when the duty has not been previously paid on the liquors contained therein.

Entries of Quantity of Fermented Liquors made, and general account to be rendered.

Sec. 65. *And be it further enacted*, That every person owning or occupying any brewery or premises used or intended to be used for the purpose of brewing or making such fermented liquors, or who shall have such premises under his control or superintendence as agent for the owner or occupant, or shall have in his possession or custody any vessel or vessels intended to be used on said premises in the manufacture of beer, lager beer, ale, porter or other similar fermented liquors, either as owner, agent, or otherwise, shall, from day to day, enter or cause to be entered in a book to be kept by him for that purpose, and which shall be open at all times, (except Sundays,) between the rising and setting of the sun, for the inspection of said assessor, assistant assessor, collector, deputy collector, or inspector, who may take any minutes or memorandums or transcripts thereof, the quantity, packages, or number of barrels and fractional parts of barrels of fermented liquors made, and also the quantity sold, or removed for consumption or sale, keeping separate account of the several kinds and descriptions; and shall render to said assessor or assistant assessor, on the first day of each month in each year, or within ten days thereafter, a general account in writing, taking from his books, of the quantity or number of barrels and fractional parts of barrels of each kind of fermented liquors made, and also of the quantity sold, or removed for consumption or sale, for one month preceding said day; and shall verify, or cause to be verified, the said entries, reports, books and general accounts, and the facts therein set forth, on oath or affirmation, to be taken before the assessor or assistant assessor, or other competent officer, according to the form required by law: and shall immediately forward to the collector of the district one of the said duplicate accounts, duly certified by the assessor or assistant assessor, and shall also pay to the said collector the duties which are imposed by law on the liquor made and sold, or removed for consumption or sale, and in the said accounts mentioned, at the time of rendering the duplicate account thereof as aforesaid. But where the manufacturer of any beer, lager beer or ale manufactures the same in one collection district, and owns or occupies a depot or warehouse for the storage and sale of such beer, lager beer or ale in another collection district, he may, instead of paying to the collector of the district where the same was manufactured the duties chargeable thereon, present to such assessor or assistant assessor an invoice of the quantity or number of barrels about to be removed for the purpose

of storage and sale, specifying in such invoice the depot or warehouse in which he intends to place such beer, lager beer or ale; and thereupon such assessor or assistant assessor shall indorse on such invoice his permission for such removal, and the assessor or assistant assessor shall at the same time transmit to the collector of the district in which such depot or warehouse is situated a duplicate of such invoice; and thereafter the manufacturer of the beer, lager beer or ale so removed shall render the same account and pay the same duties and be subject to the same liabilities and penalties as if the beer, lager beer or ale had been manufactured in the district to which the same has been removed. The Commissioner of Internal Revenue may prescribe such rules as he may deem necessary for the purpose of carrying the provisions of this section into effect.

Entries to be verified.

Sec. 66. *And be it further enacted,* That the entries made in the books required to be kept by the foregoing section shall, on said first day of each and every month, or within ten days thereafter, be verified by the oath or affirmation of the person or persons by whom such entries shall have been made, which oath or affirmation shall be certified at the end of such entries by the assessor or assistant assessor, or other competent officer administering the same, and shall be, in substance, as follows: "I do swear (or affirm) that the foregoing entries were made by me on the respective days specified, and that they state, according to the best of my knowledge and belief, the whole quantity of fermented liquors either brewed or brewed and sold at the brewery owned by ———, in the county of ———, amounting to ——— barrels."

Entries made by other Persons.

Sec. 67. *And be it further enacted,* That the owner, agent, or superintendent aforesaid, shall, in case the original entries required to be made in his books shall not have been made by himself, subjoin to the oath or affirmation the following oath or affirmation, to be taken as aforesaid: "I do swear (or affirm) that, to the best of my knowledge and belief, the foregoing entries are just and true, and that I have taken all the means in my power to make them so."

Penalty for Neglect to make True Reports, &c.

Sec. 68. *And be it further enacted,* That the owner, agent, or superintendent of any vessel or vessels used in making fermented liquors or of any still boiler or other vessel used in the distillation

ing the same, with all the vessels used in making the same, may be seized by any collector or deputy collector of internal duties, and held by him until a decision shall be had thereon according to law: *Provided*, That such seizure be made within thirty days after the cause for the same shall have come to the knowledge of the collector or deputy collector, and that proceedings to enforce said forfeiture shall have [been] commenced by such collector within twenty days after the seizure thereof. And the proceedings to enforce said forfeiture of said property shall be in the *the* nature of a proceeding in rem, in the circuit or district court of the United States for the district where such seizure is made, or in any other court of competent jurisdiction.

Ten per centum added for neglect to pay Duties.

Sec. 69. *And be it further enacted*, That in all cases in which the duties aforesaid, payable on spirits distilled and sold, or removed for consumption or sale, or beer, lager beer, ale, porter, and other similar fermented liquors, shall not be paid at the time of rendering the account of the same, or at the time when they shall have become payable, as herein required, to the collector or deputy collector of the district, the person or persons chargeable therewith shall pay, in addition, ten per centum on the amount thereof; and, until such duties, with such addition, shall be paid, they shall be and remain a lien upon the distillery where such liquors have been distilled, and upon the brewery where such liquors have been brewed, and upon the stills, boilers, vats, and all other implements thereto belonging, and upon the lot or tract of land whereon the distillery or brewery is situate, until the same shall have been paid. And in case of refusal or neglect to pay said duties, with the addition, within ten days after the same shall have become payable, the amount thereof may be recovered by distraint and sale of the goods, chattels, and effects of the delinquent.

Penalty for neglect, &c.

Sec. 70. *And be it further enacted*, That every person licensed as aforesaid to distill spirits, or licensed as a brewer, who shall neglect or refuse to furnish the account and duplicate thereof, as hereinbefore provided, or who shall refuse to permit the said assessor, assistant assessor, collector or deputy collector, or inspector to examine the books in the manner provided for, when requested, shall, for every such refusal or neglect, forfeit the sum of three hundred dollars.

LICENSES.

Trades and Occupations to be Licensed.

Sec. 71. *And be it further enacted*, That no person, firm, company,

Requirements to obtain License.

Sec. 72. *And be it further enacted,* That every person, firm, company or corporation required by this act to obtain a license to engage in any trade, business, or profession, for which a license is required by law, shall register with the assistant assessor of the assessment district in which he shall design to carry on such trade, business, or profession, first, his or their name or style, and in case of a firm or company, the names of the several persons constituting such firm or company, and their places of residence; second, the trade, business, or profession for which a license is desired; third, the place where such trade, business, or profession is to be carried on; fourth, if a rectifier, the number of barrels he designs to rectify; if a peddler, whether he designs to travel on foot, or with one, two, or more horses; if an innkeeper, the yearly rental value of the house and property to be occupied for said purpose; if not rented, the assistant assessor shall value the same. All of which facts shall be returned duly certified by such assistant assessor, both to the assessor and collector of the district; and thereupon, upon payment to the collector or deputy collector of the district the amount as hereinafter provided, such collector or deputy collector shall make out and deliver a license for such trade, business, or profession.

Penalty for not taking out a License.

Sec. 73. *And be it further enacted,* That if any person or persons shall exercise or carry on any trade, business, or profession, or do any act hereinafter mentioned, for the exercising, carrying on, or doing of which trade, business, or profession, a license is required by this act, without taking out such license as in that behalf required, he, she, or they shall, for every such offence, besides being liable to the payment of the tax, be subject to imprisonment for a term not exceeding two years, or a fine not exceeding five hundred dollars, or both, one moiety of such fine to the use of the United States, the other moiety to the use of the person who shall first give information of the fact whereby said forfeiture was incurred.

Conditions of License.

Sec. 74. *And be it further enacted,* That in every license to be taken out under or by authority of this act shall be contained and set forth the purpose, trade, business, or profession for which such license is granted, and the name and place of abode of the person or persons taking out the same; if for a rectifier, the quantity of spirits authorized to be rectified; if by a peddler, whether authorized to travel on foot, or with [one,] or two, or more horses, the time for which such license is to run, and the date or time of granting such license, and (except in the case of auctioneers and peddlers) the place at which the trade, business, or profession for which such license is granted shall be carried on: *Provided,* That a license granted under this act shall not authorize the person or persons (except lawyers, physicians, surgeons, dentists, cattle brokers, horse dealers, and auctioneers), or firm, company, or corporation mentioned therein, to exercise or carry

in the trade, business, or profession specified in such license in any other place than that mentioned therein, or otherwise provided; but nothing herein contained shall prohibit the storage of goods, wares, or merchandise in other places than the place of business, nor the sale by manufacturers or producers of their own goods, wares, and merchandise, at the place of production or manufacture, or at their principal office or place of business, provided no goods, wares, or merchandise shall be kept for sale at said office. And every person exercising or carrying on any trade, business, or profession, or doing any act for which a license is required, shall, on demand of any officer of internal revenue, produce such license, and unless he shall do so, may be taken and deemed to have no license. And in case any peddler shall refuse to produce his or her license when demanded by any officer of internal revenue, said officer may seize the horse, wagon, and contents, or pack, bundle, or basket of any person so refusing, and hold the same until the license is produced. And all licenses granted after the first day of May in any year shall continue in force until the first day of May next succeeding, and shall be issued upon the payment of a rateable proportion of the whole amount of duty imposed for such license; and each license so granted shall be dated on the first day of the month in which the liability therefor accrued.

Removals authorized. Licenses may be transferred.

Sec. 75. *And be it further enacted,* That upon the death of any person or persons licensed under or by virtue of this act, or upon the removal of any person or persons from the house or premises at which the trade, business, or profession mentioned in such license was authorized, it may and shall be lawful for the collector to authorize, by indorsement on such license, or otherwise, as the Commissioner of Internal Revenue shall direct, the person or persons so removing, as aforesaid, to any other place, to carry on the trade, business, or profession specified in such license, at the place to which such person may have removed, or the executors or administrators, or the wife or child of such deceased person, or the assignee or assigns of such person or persons so removing as aforesaid, who shall be possessed of and occupy the house or premises before used for such purpose as aforesaid, in like manner to exercise or carry on the same trade, business, or profession mentioned in such license, in or upon the same house or premises at which said person or persons as aforesaid, deceased or removing as before mentioned, by virtue of such license before exercised or carried on such trade, business, or profession, for or during the residue of the term for which such license was originally granted, without taking out any fresh license for the residue of such term, until the expiration thereof; *Provided always,* That a fresh entry of the premises at which such trade, business, or profession shall continue to be exercised or carried on, as aforesaid, shall thereupon be made by and in the name or names of the person or persons to whom such authority, as aforesaid, shall be granted.

License to be taken for each pursuit, &c.

Sec. 76. *And be it further enacted,* That in every case where more than one of the pursuits, employments, or occupations, hereinafter described, shall be pursued or carried on in the same place by the same person at the same time, except as therein mentioned, license must be taken out for each according to the rates severally prescribed: *Provided,* That in cities and towns having a less population than six thousand persons according to the last preceding census, one license, if so applied for, may embrace the business of land warrant brokers, claim agents, and real estate agents, upon payment of the highest fee for licenses applicable to either one of said pursuits.

Auctioneers not to employ other persons, nor to sell at Private Sale.

Sec. 77. *And be it further enacted,* That no auctioneer shall be authorized, by virtue of his license as such auctioneer, to employ any other person to act as auctioneer in his behalf, except in his own store or warehouse, or in his presence, or by virtue of said license to sell any goods or other property at private sale; and any auctioneer who shall sell any goods or commodities, otherwise than by auction, without having taken out a license for that purpose, shall be subject and liable to the penalty imposed upon persons dealing in, or retailing, trading, or selling any such goods or commodities without license, notwithstanding any license granted, as aforesaid, for the purpose of exercising or carrying on the trade or business of an auctioneer; and where such goods or commodities are the property of any person or persons duly licensed to deal in, or retail, or trade in, or sell the same, such person or persons having made lawful entry of his, her, or their house or premises for such purpose, it shall and may be lawful for any person exercising or carrying on the trade or business of an auctioneer, being duly licensed for that purpose, to sell such goods or commodities for and on behalf of such person or persons in said house or premises, without taking out a separate license for such sale. The provisions of this section shall not apply to judicial or executive officers making auction sales by virtue of any judgment or decree of any court, nor public sales made by executors and administrators.

No License to authorize a Trade, &c., prohibited by State Laws.

Sec. 78. *And be it further enacted,* That no license hereinbefore provided for shall, if granted, be held or construed to exempt any person carrying on the trade, business, or profession specified in said license from any penalty or punishment provided by the laws of any State for carrying on such trade, business, or profession, within such State, or in any manner to authorize the commencement or continuance of such trade, business, or profession, contrary to the laws of such State, or in places prohibited by municipal law; no[r] shall any such license be held or construed to prevent or prohibit any State from placing a duty or tax for State or other purposes on any trade,

business, or profession, for which a license is required by this act; or shall any person carrying on any trade, business, or profession, for which a license is required by this act, be exempted from procuring such license, or from any penalty or punishment herein provided, or in consequence of any State law either authorizing or prohibiting such trade, business, or profession.

Business to be done at place named in License, except by Lawyers, and others.

Sec. 79. *And be it further enacted,* That there shall be paid annually for each license granted the sum herein stated respectively. Any number of persons, except lawyers, conveyancers, claim agents, physicians, surgeons, dentists, cattle brokers, horse dealers, and peddlers, carrying on such business in copartnership, may transact such business at the place specified in their license, and not otherwise, that is to say:

Bankers.

One. Bankers using or employing capital not exceeding the sum of fifty thousand dollars shall pay one hundred dollars for each license; when using or employing capital exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, two dollars. Every person, firm, or company, and every incorporated or other bank having a place of business where credits are opened by the deposit or collection of money or currency, subject to be paid or remitted upon draft, check, or order, or where money is advanced or loaned on stocks, bonds, bullion, bills of exchange, or promissory notes, or where stocks, bonds, bullion, bills of exchange, or promissory notes are received for discount or sale, shall be regarded a banker under this act: *Provided*, that any savings bank having no capital stock, and whose business is confined to receiving deposits and loaning the same for the benefit of its depositors, and which does no other business of banking, shall not be liable to pay for a license as a banker.

Wholesale Dealers.

Two. Wholesale dealers, whose annual sales do not exceed fifty thousand dollars, shall pay fifty dollars for each license; and if exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, one dollar. Every person shall be regarded as a wholesale dealer under this act whose business it is to sell or offer to sell any goods, wares, or merchandise of foreign or domestic production, not including wines, spirits, or malt liquors, whose annual sales exceed twenty-five thousand dollars. And the license required by any wholesale dealer shall not be for a less amount than his sales for the previous year, unless he has made or proposes to make some change in his business that will, in the judgment of the assessor or assistant assessor, reduce the amount of his annual sales; nor shall any license as a wholesale dealer allow any such person to act as a commercial broker: *Provided*, That any license understated may and shall be again assessed, and that no person holding a license

as a wholesale dealer in liquors shall be required to take an additional license on account of the sale of other goods, wares, or merchandise on the same premises.

Retail Dealers.

Three. Retail dealers shall pay ten dollars for each license. Every person whose business or occupation it is to sell or offer for sale any goods, wares, or merchandise, of foreign or domestic production, not including spirits, wines, ale, beer, or other malt liquors, and whose annual sales exceed one thousand and do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer under this act.

Wholesale Liquor Dealers.

Four. Wholesale dealers in liquors whose annual sales do not exceed fifty thousand dollars shall pay fifty dollars for each license; and if exceeding fifty thousand dollars, for every additional one thousand dollars in excess of fifty thousand dollars, one dollar. Every person who shall sell or offer for sale any distilled spirits, fermented liquors, or wines of any kind in quantities of more than three gallons at one time to the same purchaser, or whose annual sales, including sales of other merchandise, shall exceed twenty-five thousand dollars, shall be regarded a wholesale dealer in liquors.

Retail Liquor Dealers.

Five. Retail dealers in liquors shall pay twenty-five dollars for each license. Every person who shall sell or offer for sale foreign or domestic spirits, wines, ale, beer, or other malt liquors in quantities of three gallons or less, or whose annual sales, including all sales of other merchandise, do not exceed twenty-five thousand dollars, shall be regarded as a retail dealer in liquors under this act. But nothing herein contained shall authorize the sale of any spirits, wines, or malt liquors to be drunk on the premises.

Lottery Ticket Dealers.

Six. Lottery ticket dealers shall pay one hundred dollars for each license. Every person, association, firm, or corporation who shall make, sell, or offer to sell lottery tickets or fractional parts thereof, or any token, certificate, or device representing or intended to represent a lottery ticket or any fractional part thereof, or any policy of numbers in any lottery, or shall manage any lottery or prepare schemes of lotteries, or superintend the drawing of any lottery, shall be deemed a lottery ticket dealer under this act.

Horse Dealers.

Seven. Horse dealers shall pay for each license the sum of ten dollars. Any person whose business it is to buy or sell horses or mules shall be regarded a horse dealer under this act: *Provided, That* one license having been paid, no additional license shall be required of any horse dealer who keeps a livery-stable, nor of any livery-stable keeper who may also be a horse dealer.

Livery-Stable Keepers.

Eight. Livery-stable keepers shall pay ten dollars for each license. Any person whose business it is to keep horses for hire, or to let, or to keep, feed, or board horses for others, shall be regarded as a livery-stable keeper under this act.

Brokers.

Nine. Brokers shall pay fifty dollars for each license. Every person, firm, or company, except such as hold a license as a banker, whose business it is as a broker to negotiate purchases or sales of stocks, exchange, bullion, coined money, bank notes, promissory notes, or other securities, shall be regarded as a broker under this act, and shall make oath or affirmation, according to the form to be prescribed by the Commissioner of Internal Revenue, that all their transactions are made for a commission: *Provided*, That any person holding a license as a banker shall not be required to take out a license as a broker.

Pawnbrokers.

Ten. Pawnbrokers using or employing a capital of not exceeding fifty thousand dollars shall pay fifty dollars for each license, and when using or employing a capital exceeding fifty thousand dollars, for every additional thousand dollars in excess of fifty thousand dollars, two dollars. Every person whose business or occupation it is to take or receive, by way of pledge, pawn or exchange, any goods, wares, or merchandise, or any kind of personal property whatever, for the repayment or security of money lent thereon, shall be deemed a pawnbroker under this act.

Land-warrant Brokers.

Eleven. Land-warrant brokers shall pay twenty-five dollars for each license. Any person shall be regarded as a land-warrant broker within the meaning of this act who makes a business of buying and selling land-warrants, or of furnishing them to settlers or other persons.

Cattle Brokers.

* Twelve. Cattle brokers, whose annual sales do not exceed ten thousand dollars, shall pay for each license the sum of ten dollars; and if exceeding the sum of ten thousand dollars, one dollar for each additional thousand dollars. Any person whose business it is to buy, or sell, or deal in cattle, hogs, or sheep, shall be considered as a cattle broker.

Produce Brokers.

Thirteen. Produce brokers, whose annual sales do not exceed the sum of ten thousand dollars, shall pay ten dollars for each license. Every person other than one holding a license as a broker, wholesale or retail dealer, whose occupation it is to buy or sell agricultural or farm products, and whose annual sales do not exceed ten thousand dollars, shall be regarded as a produce broker under this act.

Commercial Brokers.

Fourteen. Commercial brokers shall pay twenty dollars for each license. Any person or firm, whose business it is, as a broker, to negotiate sales or purchases of goods, wares, produce or merchandise, not otherwise provided for in this act, or seek orders therefor in original or unbroken packages, or to negotiate freights and other business for the owners of vessels, or for the shippers or consignors or consignees of freight carried by vessels, shall be regarded a commercial broker under this act.

Custom-house Brokers.

Fifteen. Custom-house brokers shall pay ten dollars for each license. Every person whose occupation it is, as the agent of others, to arrange entries and other custom-house papers, or transact business at any port of entry relating to the importation or exportation of goods, wares or merchandise, shall be regarded a custom-house broker under this act.

Distillers.

Sixteen. Distillers shall pay fifty dollars for each license. Every person, firm or corporation who distills or manufactures spirits for sale shall be deemed a distiller under this act: *Provided*, That any person, firm, or corporation, distilling or manufacturing less than three hundred barrels per year shall pay twenty-five dollars for a license: *And provided, further*, That no license shall be required for any still, stills, or other apparatus used by druggists and chemists for the recovery of alcohol for pharmaceutical and chemical or scientific purposes which has been used in those processes: *And provided, further*, That distillers of apples, grapes, and peaches, distilling or manufacturing less than one hundred and fifty barrels per year from the same, shall pay twelve and one-half dollars for a license for that purpose.

Brewers.

Seventeen. Brewers shall pay fifty dollars for each license. Every person, firm, or corporation, who manufactures fermented liquors of any name or description for sale, from malt, wholly or in part, or from any substitute therefor, shall be deemed a brewer under this act: *Provided*, That any person, firm, or corporation who manufactures less than five hundred barrels per year shall pay the sum of twenty-five dollars for a license.

Rectifiers.

Eighteen. Rectifiers shall pay twenty-five dollars for each license to rectify any quantity of spirituous liquors, not exceeding five hundred barrels, packages or casks, containing not more than forty gallons to each barrel, package, or cask of liquor so rectified; and twenty-five dollars additional for each additional five hundred such barrels, packages or casks, or any fractional part thereof. Every person, firm, or corporation, who rectifies, purifies, or refines spirituous liquors or wines by any process, or mixes distilled spirits, whiskey, brandy, gin, or wine, with any materials for sale under the name of whiskey, rum,

andy, gin, wine, or any other name, shall be regarded as a rectifier under this act.

Coal Oil Distillers.

Nineteen. Coal-oil distillers shall pay for each license the sum of fifty dollars. Any person, firm, or corporation, who shall refine, produce, or distill crude or refined petroleum or rock oil, or crude coal oil, or crude or refined oil made of asphaltum, shale, peat, or other bituminous substances, or shall manufacture coal illuminating oil, shall be regarded a coal oil distiller under this act.

Hotels, Inns, and Taverns; Steamers and Vessels.

Twenty. Hotels, inns, and taverns shall be classified and rated according to the yearly rental, or, if not rented, according to the estimated yearly rental of the house and property intended to be occupied for said purposes, as follows, to wit: All cases where the rent or valuation of the yearly rental of said house and property shall be two hundred dollars, or less, shall pay ten dollars. And if exceeding two hundred dollars, for any additional one hundred dollars or fractional part thereof in excess of two hundred dollars, five dollars. Every place where food and lodging are provided for and furnished to travelers and sojourners, in view of payment therefor, shall be regarded as a hotel, inn, or tavern under this act: *Provided*, That nothing herein contained shall be construed to exempt keepers of hotels, taverns and eating-houses in which liquors are sold by retail, to be drank upon the premises, from taking out a license for such sale, for which license they shall pay a tax of twenty-five dollars. The yearly rental shall be fixed and established by the assessor of the proper district at its proper value, but if rented, at not less than the actual rent agreed on by the parties. All steamers and vessels, upon waters of the United States, on board of which passengers or travelers are provided with food or lodgings, shall be subject to and required to pay twenty-five dollars for each license: *Provided*, That if there be any fraud or collusion in the return of actual rent to the assessor, there shall be a penalty equal to double the amount of licenses required by this section, to be collected as other penalties under this act are collected.

Eating-Houses.

Twenty-one. Eating-houses shall pay ten dollars for each license. Every place where food or refreshments of any kind, not including spirits, wines, ale, beer, or other malt liquors, are provided for casual visitors and sold for consumption therein, shall be regarded as an eating-house under this act. But the keeper of an eating-house having taken out a license therefor, shall not be required to take out a license as a confectioner, anything in this act to the contrary notwithstanding.

Confectioners.

Twenty-two. Confectioners shall pay ten dollars for each license. Every person who sells, at retail, confectionery, sweetmeats, comfits, or other confections, in any building, shall be regarded as a confectioner under this act. But wholesale and retail dealers, having taken out a

license therefor, shall not be required to take out a license as confectioner, anything in this act to the contrary notwithstanding.

Claim Agents.

Twenty-three. Claim agents and agents for procuring patents shall pay ten dollars for each license. Every person whose business it is to prosecute claims in any of the executive departments of the federal government, or procure patents, shall be deemed a claim or patent agent, as the case may be, under this act.

Patent-Right Dealers.

Twenty-four. Patent-right dealers shall pay ten dollars for each license. Every person whose business it is to sell or offer for sale patent rights shall be regarded a patent-right dealer under this act.

Real Estate Agents.

Twenty-five. Real estate agents shall pay ten dollars for each license. Every person whose business it is to sell or offer for sale real estate for others, or to rent houses, stores, or other buildings or real estate, or to collect rent for others, shall be regarded as real estate agent under this act.

Conveyancers.

Twenty-six. Conveyancers shall pay ten dollars for each license. Every person, other than one holding a license as a lawyer or claim agent, whose business it is to draw deeds, bonds, mortgages, wills, writs, or other legal papers, or to examine titles to real estate, shall be regarded a conveyancer under this act.

Intelligence Office Keepers.

Twenty-seven. Intelligence office keepers shall pay ten dollars for each license. Every person whose business it is to find or furnish places of employment for others, or to find or furnish servants upon application in writing or otherwise, receiving compensation therefor, shall be regarded as an intelligence office keeper under this act.

Insurance Agents.

Twenty-eight. Insurance agents shall pay ten dollars for each license. Any person who shall act as agent of any fire, marine, life, mutual, or other insurance company or companies, shall be regarded as an insurance agent under this act: *Provided*, That no license shall be required of any insurance agent or broker whose receipts, as such agent, are less than the sum of three hundred dollars in any one year.

Foreign Insurance Agents.

Twenty-nine. Foreign insurance agents shall pay fifty dollars for each license. Every person who shall act as agent of any foreign fire, marine, life, mutual, or other insurance company or companies, shall be regarded as a foreign insurance agent under this act.

Auctioneers.

Thirty. Auctioneers whose annual sales do not exceed ten thousand dollars, shall pay ten dollars for each license; auctioneers whose annual sales exceed ten thousand dollars, shall pay twenty dollars for each license. Every person shall be deemed an auctioneer within the meaning of this act whose business it is to offer property for sale to the highest or best bidder.

Manufacturers.

Thirty-one. Manufacturers shall pay ten dollars for each license. Any person, firm, or corporation, who shall manufacture by hand or machinery any goods, wares, or merchandise, exceeding annually the sum of one thousand dollars, shall be regarded a manufacturer under this act.

Peddlers.

Thirty-two. Peddlers shall be classified and rated as follows, to wit: when traveling with more than two horses, or mules, the first class, and shall pay fifty dollars for each license; when traveling with two horses, or mules, the second class, and shall pay twenty-five dollars for each license; when traveling with one horse, or mule, the third class, and shall pay fifteen dollars for each license; when traveling on foot, the fourth class, and shall pay ten dollars for each license. Any person, except persons peddling only newspapers, Bibles, or religious tracts, who sells or offers to sell, at retail, goods, wares, or other commodities, traveling from place to place, in the street, or through different parts of the country, shall be regarded a peddler under this act: *Provided*, That any peddler who sells, or offers to sell, dry goods, foreign and domestic, by one or more original packages or pieces, at one time, to the same person or persons, shall pay fifty dollars for each license. And any person who peddles jewelry shall pay fifty dollars for each license: *Provided*, further, That manufacturers and producers of agricultural tools and implements, garden seeds, stoves, and hollowware, brooms, wooden ware, and powder, delivering and selling at wholesale any of said articles, by themselves or their authorized agents, at places other than the place of manufacture, shall not be required, for any sale thus made, to take out any additional license therefor: *Provided*, further, That nothing contained in this paragraph shall authorize the sale of wine, spirits, or malt liquors.

Apothecaries.

Thirty-three. Apothecaries shall pay ten dollars for each license. Every person who keeps a shop or building where medicines are compounded or prepared according to prescriptions of physicians, or where medicines

Photographers.

Thirty-four. Photographers shall pay ten dollars for each license when the receipts do not exceed five hundred dollars; when over five hundred dollars and under one thousand dollars, fifteen dollars; when over one thousand dollars, twenty-five dollars. Any person or persons who make for sale photographs, ambrotypes, daguerreotypes or pictures by the action of light, shall be regarded a photographer under this act.

Tobacconists.

Thirty-five. Tobacconists shall pay ten dollars for each license. Any person, firm, or corporation whose business it is to sell, at retail, cigars, snuff, or tobacco in any form, shall be regarded a tobacconist under this act. But wholesale and retail dealers, and keepers of hotels, inns, taverns, and eating-houses, having taken out a license therefor, shall not be required to take out a license as tobacconists, anything in this act to the contrary notwithstanding.

Butchers.

Thirty-six. Butchers shall pay ten dollars for each license. Every person whose business it is to sell butchers' meat at retail shall be regarded as a butcher under this act: *Provided*, That no butcher having taken out a license, and paid ten dollars therefor, shall be required to take out a license as retail dealer on account of selling other articles at the same store, stall, or premises: *Provided, further*, That butchers whose annual sales do not exceed one thousand dollars, and butchers who retail butchers' meat exclusively by themselves or agents, and persons who sell shell or other fish, or both, traveling from place to place, and not from any shop or stand, shall be required to pay five dollars only for each license, any existing law to the contrary notwithstanding; and having taken out a license therefor, shall not be required to take out a license as a peddler for retailing butcher's meat or fish, as aforesaid. And no license shall be required of persons who sell shell or other fish from handcarts or wheelbarrows exclusively.

Theaters, Museums, and Concert Halls.

Thirty-seven. Proprietors of theaters, museums, and concert halls receiving pay as entrance money shall pay one hundred dollars for each license. Every edifice used for the purpose of dramatic or operatic or other representations, plays, or performances, and not including halls rented or used occasionally for concerts or theatrical representations, shall be regarded as a theater under this act: *Provided*, That when any such edifice is under lease at the passage of this act, the fee for license shall be paid by the lessee, unless otherwise stipulated between the parties to said lease.

Circuses.

Thirty-eight. The proprietor or proprietors of circuses shall pay one hundred dollars for each license. Every building, tent, space, or area where feats of horsemanship or acrobatic sports or theatrical

performances are exhibited, shall be regarded as a circus under this act: *Provided*, That no license procured in one State shall be held to authorize exhibitions in another State. And but one license shall be required under this act to authorize exhibitions within any one State.

Jugglers.

Thirty-nine. Jugglers shall pay for each license twenty dollars. Every person who performs by sleight of hand shall be regarded as a juggler under this act. The proprietors or agents of all other public exhibitions or shows for money, not enumerated in this section, shall pay for each license ten dollars: *Provided*, That no license procured in one State shall be held to authorize exhibitions in another State. And but one license shall be required under this act to authorize exhibitions within any one State.

Bowling Alleys and Billiard Rooms.

Forty. Bowling alleys and billiard rooms shall pay ten dollars for every alley or table in the building or place to be licensed. Every place or building where bowls are thrown or billiards played and open to the public with or without price, shall be regarded as a bowling alley or billiard room respectively under this act.

Gift Enterprises.

Forty-one. Proprietors of gift enterprises shall pay fifty dollars for each license. Every person, firm, or corporation, who shall sell or offer for sale any article of merchandise of any description whatsoever, with a promise, express or implied, to give or bestow, or in any manner to hold out to the public the promise of gift or bestowal of any article or thing for and in consideration of the purchase by any person of any other article or thing, shall be regarded a proprietor of a gift enterprise under this act: *Provided*, That no such proprietor, in consequence of being thus licensed, shall be exempt from paying any other license or tax required by law, and the license herein required shall be in addition thereto.

Stallions and Jacks.

Forty-two. Owners of stallions and jacks shall pay ten dollars for each license. Every person who keeps a male horse or a jack for the use of mares, requiring or receiving pay therefor, shall be required to take out a license under this act, which shall contain a brief description of the animal, its age, and place or places where used or to be used: *Provided*, That all accounts, notes, or demands, for the use of any such horse or jack without a license, as aforesaid, shall be invalid and of no force in any court of law or equity.

Lawyers.

Forty-three. Lawyers shall pay ten dollars for each license.

Physicians, Surgeons and Dentists.

Forty-four. Physicians, surgeons and dentists shall pay ten dollars for each license. Every person (except apothecaries) whose business it is, for fee or reward, to prescribe remedies or perform surgical operations for the cure of any bodily disease or ailment, shall be deemed a physician, surgeon, or dentist, as the case may be, within the meaning of this act.

Architects and Civil Engineers.

Forty-five. Architects and civil engineers shall pay ten dollars for each license. Every person whose business it is to plan, design, or superintend the construction of buildings, or ships, or of roads, or bridges, or canals, or railroads, shall be regarded as an architect and civil engineer under this act: *Provided*, That this shall not include a practical carpenter who labors on a building.

Builders and Contractors.

Forty-six. Builders and contractors shall pay twenty-five dollars for each license; and if his said contracts in any one year exceed in amount twenty-five thousand dollars, he shall pay one dollar on every additional thousand dollars in excess thereof. Every person whose business it is to construct buildings, or ships, or bridges, or canals, or railroads by contract, shall be regarded as a builder and contractor under this act: *Provided*, That no license shall be required from any person whose building contracts do not exceed two thousand five hundred dollars in any one year.

Plumbers and Gas Fitters.

Forty-seven. Plumbers and gas fitters shall pay ten dollars for each license. Every person, firm, or corporation, whose business it is to fit, furnish or sell plumbing materials, gas pipes, gas burners or other gas fixtures, shall be regarded a plumber and gas fitter within the meaning of this act.

Assayers.

Forty-eight. Assayers, assaying gold and silver, or either, of a value not exceeding in one year two hundred and fifty thousand dollars, shall pay one hundred dollars for each license, and two hundred dollars when the value exceeds two hundred and fifty thousand dollars and does not exceed five hundred thousand dollars; and five hundred dollars when the value exceeds five hundred thousand dollars. Any person or persons or corporation whose business or occupation it is to separate gold and silver from other metals or mineral substances with which such gold or silver, or both, are alloyed, combined or united, or to ascertain or determine the quantity of gold or silver in any alloy or combination with other metals, shall be deemed an assayer for the purpose of this act.

General Business.

Forty-nine. A license fee of ten dollars shall be required of every person, firm or corporation, engaged in any business, trade, or profes-

ion whatsoever, for which no other license is herein required, whose gross annual receipts therefrom exceed the sum of one thousand dollars per annum.

Exemption in Certain Cases.

Sec. 80. *And be it further enacted,* That where the annual gross receipts or sales of any apothecaries, confectioners, eating-houses, tobacconists, or retail dealers, except retail dealers in spirituous and malt liquors, shall not exceed the sum of one thousand dollars, such apothecaries, confectioners, eating-houses, tobacconists, and retail dealers shall not be required to take out or pay for license, anything in this act to the contrary notwithstanding; the amount or estimated amount of such annual sales to be ascertained or estimated in such manner as the Commissioner of Internal Revenue shall prescribe, and so of all other annual sales or receipts, where the rate of the license is graduated by the amount of sales or receipts; and where the amount of the license or the rate has been increased, or is liable to be increased by law above the amount of any existing license to any person, firm or company, or has been understated or underestimated, such person, firm or company shall be again assessed and pay the amount of such increase, which shall be indorsed on the original license, which shall thereafter be held good and sufficient.

License not required to sell Goods at the place of Manufacture.

Sec. 81. *And be it further enacted,* That nothing contained in the preceding sections of this act, requiring licenses, shall be construed to require an additional license as a dealer for the sale of goods, wares and merchandise made or produced and sold by the manufacturer or producer at the manufactory or place where the same is made or produced, or at the principal office or place of business, as provided in section seventy-three [seventy-four] of this act; [nor] to vinters [vintners] who sell, at the place where the same is made, wine of their own growth; nor to apothecaries, as to wines or spirituous liquors which they use exclusively in the preparation or making up of medicines; nor shall any provisions be construed to prohibit physicians from keeping on hand medicines solely for the purpose of making up their own prescriptions for their own patients.

MANUFACTURES, ARTICLES AND PRODUCTS.

Definition of Parties liable to Tax.

Sec. 82. *And be it further enacted,* That every individual, partnership, firm, association or corporation (and any word or words in this act indicating or referring to person or persons shall be taken to mean and include partnerships, firms, associations or corporations, when not otherwise designated or manifestly incompatible with the intent thereof) shall comply with the following requirements, that is to say:

Manufacturer to furnish a Sworn Statement, make Monthly Return, &c.

First. Before commencing, or, if already commenced, before con-

tinuing any manufacture liable to be assessed under the provision of this act, and which shall not be differently provided for elsewhere, every person shall furnish, without previous demand therefor, to the assistant assessor a statement, subscribed and sworn to, or affirmed, setting forth the place where the manufacture is to be carried on, and the principal place of business for sales, the name of the manufactured article, the proposed market for the same, whether foreign or domestic, and generally the kind and quality manufactured or proposed to be manufactured.

Second. He shall, within ten days after the first day of each and every month, or on or before a day prescribed by the Commissioner of Internal Revenue, make return, under oath or affirmation, of the products and sales or delivery of such manufacture in form and detail as may be required, from time to time, by the Commissioner of Internal Revenue.

Third. All such returns, statements, descriptions, memoranda, oaths and affirmations shall be in form, scope and detail as may be prescribed from time to time by the Commissioner of Internal Revenue.

Duties to be paid Monthly. Penalty.

Sec. 83. *And be it further enacted,* That upon the amounts, quantities, and values of produce, goods, wares, merchandise and articles produced or manufactured, and sold or delivered, hereinafter enumerated, the manufacturer or producer thereof, whether manufactured or produced for himself or for others, shall pay to the collector of internal revenue within his district, monthly, or on or before a day to be prescribed by the Commissioner of Internal Revenue, the duties on such products or manufactures. And for neglect to pay such duties within ten days after demand, in writing delivered to him in person, or left at his house or place of business, or manufactory, or sent by mail, the amount of such duties, with the additions hereinbefore prescribed, may be levied upon the real and personal property of any such producer or manufacturer. And such duties and additions, and whatever shall be the expenses of levy, shall be a lien from the day prescribed by the Commissioner for their payment aforesaid, in favor of the United States, upon the said real and personal property of such producer or manufacturer; and such lien may be enforced by distraint, as provided in this act. And in all cases of goods manufactured or produced, in whole or in part upon commission, or where the material is furnished by one party and manufactured by another, if the manufacturer shall be required to pay under this act the tax hereby imposed, such person or persons so paying the same shall be entitled to collect the amount thereof of the owner or owners, and shall have a lien for the amount thus paid upon the produced or manufactured goods.

Proceedings for Neglect or Refusal to pay Duties.

Sec. 84. *And be it further enacted,* That for neglect or refusal to pay the duties provided by law on manufactured articles, or articles produced, as aforesaid, the goods, wares and merchandise manufactured or produced and unsold by or not passed out of the possession

such manufacturer or producer, shall be forfeited to the United States, and may be sold or disposed of for the benefit of the same, in manner as shall be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury. In such case the collector or deputy collector may take possession of said articles, and may maintain such possession in the premises and buildings where they may have been manufactured, or deposited, or may be. He shall summon, giving notice of not less than two nor more than ten days, the parties in possession of said goods, enjoining them to appear before the assessor or assistant assessor at a day and hour in such summons fixed, then and there to show cause, if any there be, why, for such neglect or refusal, such articles should not be declared forfeited to the United States. The manufacturers or producers thereof shall be deemed to be the parties interested, if the articles shall be, at the time of taking such possession, upon the premises where manufactured or produced; if they shall at such time have been removed from the place of manufacture or production, the parties interested shall be deemed to be the persons or parties in whose custody or possession the articles shall be found. Such summons shall be served upon such parties in person, or by leaving a copy thereof at the place of abode or business of the party to whom the same may be directed. In case no such party or place can be found, which fact shall be determined by the collector's return on the summons, such notice, in the nature of a summons, shall be given by advertisement for the term of three weeks in one newspaper in the county nearest to the place of such sale. If at or before such hearing such duties shall not have been paid, and the assessor or assistant assessor shall adjudge the summons and notice, service and return of the same to be sufficient, the said articles shall be by him declared forfeit, and shall be sold, disposed of, or turned over by the collector to the use of any department of the government as may be directed by the Secretary of the Treasury, who may require of any officer of the government into whose possession the same may be turned over the proper voucher therefor; and the proceeds of sale of said articles, if any there be after deducting the duties and additions thereon, together with the fees, costs and expenses of all proceedings incident to the seizure and sale, to be determined by said Commissioner, shall be refunded and paid to the owner, or, if he cannot be found, to the manufacturer or producer in whose custody the articles were when seized, as the said Commissioner may deem just, by draft on the same or some other collector; or, if the said articles are turned over without sale, to the use of any department of the government, the excess of the value of said articles, after deducting the amount of the duties, additions, fees, costs and expenses accrued thereon when turned over as aforesaid, shall be refunded and paid by the said department to the owner, or, if he cannot be found, to the manufacturer or producer in whose custody or possession the said articles were when seized as aforesaid. The Commissioner of Internal Revenue, with the approval of the Secretary of [the] Treasury, may review any such case of forfeiture and do justice in the premises. If the forfeiture shall have been wrongly declared and sale made, the Secretary is hereby authorized, in case the specific articles cannot be restored to the party ag-

grieved in as good order and condition as when seized, to make up to such party in money his loss and damage from the contingent fund of his department. Immediate notice of any seizure of manufactured articles or products shall be given to the Commissioner of Internal Revenue by the collector or deputy collector, who shall also make return of his proceedings to the said Commissioner after he shall have sold or otherwise disposed of the articles or products so forfeited; and the assessor or assistant assessor shall also make return of his proceedings relating to such forfeiture to the said Commissioner. And any violation of, or refusal to comply with, the provisions of the *eighty-first* [eighty-second] section of this act, shall be good cause for seizure and forfeiture, substantially in manner as detailed in this section; but before forfeiture shall be declared by virtue of the provisions of this section, the amount of duties which may be due from the person whose manufactures or products are seized, shall first be ascertained in the manner prescribed in the *eighty-fourth* [eighty-fifth] section of this act; and such violation or refusal to comply shall further make any party so violating or refusing to comply liable to a fine or penalty of five hundred dollars, to be recovered in manner and form as provided in this act. Articles which the collector may adjudge perishable may be sold or disposed of before declaration of forfeiture. Said sales shall be made at public auction, and notice thereof shall be given as the said Commissioner shall prescribe.

Estimate of Duties in certain cases.

Sec. 85. *And be it further enacted,* That in case of the manufacture and sale, or production and sale, consumption or delivery of any goods, wares, merchandise, or articles as hereinafter mentioned, without compliance on the part of the party manufacturing or producing the same with all the requirements and regulations prescribed by law in relation thereto, the assistant assessor may, upon such information as he may have, assume and estimate the amount and value of such manufactures or products, and upon such assumed amount assess the duties and add thereto fifty per centum; and said duties shall be collected in like manner as in case the provisions of this act in relation thereto had been complied with, and to such articles all the foregoing provisions for liens, fines, penalties and forfeitures shall in like manner apply.

Manufacturers shall render Accounts. Deductions claimed.

Sec. 86. *And be it further enacted,* That any person, firm, company, or corporation, manufacturing or producing goods, wares and merchandise, sold or removed for consumption or use, upon which duties or taxes are imposed by law, shall, in their return of the value and quantity, render an account of the full amount of actual sales made by the manufacturer, producer or agent thereof, and shall state in a separate column the items and amounts of the deductions, if any, claimed; whether any part, and if so, what part, of said goods, wares and merchandise has been consumed or used by the owner, owners or agent, or used for the production of another manufacture or product, together with the market value of the same at the time of such use or consumption; whether such goods, wares and merchandise were

shipped for a foreign port or consigned to auction or commissioned merchants, other than agents, for sale; and shall make a return according to the value at the place of shipment, when shipped for a foreign port, or according to the value at the place of manufacture or production, when removed for use or consumption, or consigned to others than agents of the manufacturer or producer. The value and quantity of the goods, wares and merchandise required to be stated as aforesaid shall be estimated by the actual sales made by the manufacturer or by his, her or their agent, or person or persons acting in his, her or their behalf. And where such goods, wares and merchandise have been removed for consumption or for delivery to others, or placed on shipboard, or are no longer within the custody or control of the manufacturer or his agent, not being in his factory, store or warehouse, the value shall be estimated at the average of the market value of the like goods, wares and merchandise at the time when the same became liable to duty. And when the goods, wares and merchandise are sold by the manufacturer or producer, or the agent thereof having the charge of the business, the following deductions only may be allowed, viz:

First. Freight from the place of deposit at the time of sale to the place of delivery.

Second. *That* [the] reasonable commission not exceeding three per centum, and other expenses of sale bona fide paid; and no commission shall be deducted when the sale is made at the place of manufacture or production: *Provided*, That no deduction shall be made on the market value at the place of manufacture or production on goods, wares and merchandise consigned to auction or commission merchants for sale, or placed on shipboard to be removed from the United States, or when consigned to other than agents having charge of the business of such manufacturer or producer, nor when used or consumed by the manufacturer, producer or agent thereof.

Manufacturers of Tobacco, Snuff or Cigars required to make Additional Statement.

Sec. 87. *And be it further enacted*, That any person, firm, company or corporation who shall now be engaged in the manufacture of tobacco, snuff or cigars, or who shall hereafter commence or engage in such manufacture, before commencing, or if already commenced, before continuing such manufacture for which they may be liable to be assessed under the provisions of law, shall, in addition to a compliance with all other provisions of law, furnish to the assessor or assistant assessor a statement, subscribed under oath or affirmation, accurately setting forth the place, and if in a city, the street and number of the street where the manufacturing is or is to be carried on, the name and description of the manufactured article, the proposed market for the same, whether foreign or domestic, and if the same shall be manufactured for or to be sold and delivered to any other person or party, the name and residence and business or occupation of the person or party for whom the said article is to be manufactured or delivered, and generally the kind and quality manufactured or proposed to be manufactured; and shall, within the time above mentioned, apply to and obtain from the assessor or assistant assessor of

the district in which said manufacture is carried on or proposed to be carried on, in addition to the license required by existing laws, a permit in writing, to be signed by said assessor or assistant assessor in such form as shall be prescribed by the Commissioner of Internal Revenue, which permit shall be kept by such manufacturer suspended in some open and conspicuous place in the principal room in which such manufacturing is so carried on. And such manufacturer shall also give notice to the assessor or assistant assessor in writing of any and every change or removal made, accurately setting forth, as hereinbefore mentioned, the place where the said manufacture is to be carried on; and whenever such change or removal takes place before it shall be lawful to commence such manufacture, a new permit in writing shall be applied for and obtained in manner aforesaid. And the assistant assessor of the proper assessment district shall be entitled to demand and receive from such manufacturer for each permit so granted the sum of twenty-five cents. And if any person or agent of any firm, company or corporation shall manufacture for sale tobacco, snuff or cigars of any description without first obtaining the permit herein required, such person or agent shall be subject, upon conviction thereof, to a penalty of three hundred dollars, and in addition thereto shall be liable to imprisonment for a term not exceeding one year, at the discretion of the court.

Book containing Names of all Persons in the District having Permits, to be kept.

Sec. 88. *And be it further enacted,* That it shall be the duty of the assistant assessor of each district to keep a record in a book or books, to be provided for the purpose, to be open to the inspection of any person upon reasonable request, in which shall be arranged alphabetically the name of any and every person, firm, company, or corporation who may be engaged in the manufacture of tobacco, snuff, or cigars within his district, to whom a permit has been issued, together with the place where such manufacture is carried on, and place of residence of the person or persons engaged therein; a copy of which record shall be, by said assistant assessor, forwarded to the assessor of the district, who shall preserve the same in his office.

Where the material is furnished by one Party and manufactured by another.

Sec. 89. *And be it further enacted,* That in all cases where tobacco, snuff or cigars, of any description, are manufactured, in whole or in part upon commission or shares, or where the material from which any such articles are made, or are to be made, is furnished by one party and manufactured by another, or where the material is furnished or sold by one party with an understanding or contract with another that the manufactured article is to be received in payment therefor or any part thereof, the duty or tax imposed by law thereon, when paid by the manufacturer, may be collected at the time, or at any time subsequently, of the party for whom the same was made, or to whom the same was delivered, as aforesaid. And in case of any fraud or collusion by which the government shall be de-

rauded, or attempted to be defrauded, by a party who furnishes the material and the manufacturer of any of the articles aforesaid, such material shall be liable to forfeiture, and such articles shall be liable to be assessed the highest rates of duty imposed by law upon any article belonging to its grade or class.

Manufacturer to make an Inventory of the Quantity owned by him on the day this Act takes effect.

Sec. 90. And be it further enacted, That any person, firm, company, or corporation, now or hereafter engaged in the manufacture of tobacco, snuff, or cigars of any description whatsoever, shall be, and hereby is, required to make out and deliver to the assistant assessor of the assessment district a true statement or inventory of the quantity of each of the different kinds of tobacco, snuff-flour, snuff, cigars, tin-foil, licorice and stems held or owned by him or them on the day this act takes effect, or at the time of commencing business under this act, setting forth what portion of said goods was manufactured or produced by him or them, and what was purchased from others, whether chewing, smoking, fine cut, shorts, pressed, plug, snuff-flour, or prepared snuff, the several kinds of cigars and the market price thereof, which statement or inventory shall be verified by the oath or affirmation of such person or persons, and be in manner and form as prescribed by the Commissioner of Internal Revenue; and the said person, firm, company, or corporation engaged as aforesaid, on the first day of January in every year hereafter shall make out and deliver to the said assistant assessor a true statement or or inventory, in manner and form as aforesaid, and verified as aforesaid, of all such articles aforesaid, then held or owned by him or them, setting forth all and singular what is required to be set forth in the statement or inventory first aforesaid; and every such person, company, or corporation shall keep in a book, in such manner and form as said Commissioner may prescribe, an accurate account of all the articles aforesaid thereafter purchased by him or them, the quantity of tobacco, snuff, snuff-flour, or cigars, of whatever description, sold, consumed, or removed for consumption or sale, or removed from the place of manufacture; and he or they shall, on Wednesday of each week, furnish to the assistant assessor of the district a true and accurate copy of the entries in said book during the week ending on the preceding Saturday, which copy shall be verified by oath or affirmation, on the receipt whereof an assessment of the duties due by said person, company, or corporation shall be immediately made and transmitted to the collector of the district, to whom said duties shall be paid within five days thereafter; and in case the duties shall not be paid within the said five days, the said collector may, on one day's notice, distrain for the same, with ten per centum additional on the amount thereof, subject to all the provisions of law relating to licenses, returns, assessments, payments of taxes, liens, fines, penalties, and forfeitures, not inconsistent herewith in the case of other manufacturers; and such duty shall be paid by the manufacturer or the person for whom the goods are manufactured, as the assessor may deem best for the collection of the revenue: *Provided*, That it shall be the duty of any manufacturer or vender of tin-foil used in cover-

ing manufactured tobacco, on demand of any officer of internal revenue, to render to such officer a correct statement, verified by oath or affirmation, of the quantity and amount of tin-foil sold or delivered to any person or persons named in such demand; and in case of refusal or neglect to render such statement, or of cause to believe such statement to be incorrect or fraudulent, the assessor of the district may cause an examination of persons, books, and papers to be made in the same manner as provided in the fourteenth section of this act: *Provided*, That manufactured tobacco, snuff or cigars may be transferred, without payment of the duty, directly from the place of manufacture to a bonded warehouse established in conformity with law and treasury regulations, under such rules and regulations and upon the execution of such transportation bonds as the Secretary of the Treasury may prescribe; said bonds or other security to be taken by the assessor of the district from which such removal is made, and may be transported from such warehouse to a bonded warehouse used for the storage of merchandise at any port of entry, and withdrawn therefrom for consumption or [on] payment of the duty or removed for export to a foreign country without payment of duty, in conformity with the provisions of this act relating to the removal of distilled spirits; all the rules, regulations and conditions of which, so far as applicable, shall apply to tobacco, snuff or cigars in bonded warehouse. And no drawback shall in any case be allowed upon any manufactured tobacco, snuff or cigars upon which any excise duty has been paid either before or after it has been placed in bonded warehouse.

Manufacturers to make monthly declaration, &c.; Penalties.

Sec. 91. *And be it further enacted*, That every manufacturer of tobacco, snuff or cigars of any description, as hereinbefore mentioned, or his chief workman, agent or superintendent, shall, at the end of each and every month, make and sign a declaration, in writing, that no such article or commodity, as aforesaid, has, during such preceding month or time when the last declaration was made, been removed, carried, or sent, or caused, or suffered, or known to have been removed, carried or sent from the premises of such manufacturer other than such as have been duly assessed and the duties imposed by law paid thereon, on pain of forfeiting for every refusal or neglect to make such declaration, one hundred dollars. And if any such manufacturer or his chief workman, agent or superintendent shall make any false or untrue declaration, such manufacturer or chief workman, agent, or superintendent, making the same, upon conviction thereof, shall forfeit three hundred dollars, or, at the discretion of the court, be liable to imprisonment for a term not exceeding one year.

Tobacco, Snuff, or Cigars, on which duties have not been paid; Penalty for receiving, &c.

Sec. 92. *And be it further enacted*, That if any person other than the manufacturer shall sell or consign, or remove for sale, or part with the possession of any manufactured tobacco, snuff or cigars, upon which the duties imposed by law have not been paid, with the knowledge thereof, such person shall be liable to a penalty of one hundred dollars for each and every offence. And any person who

shall purchase or receive for sale any such tobacco, snuff, or cigars, which has not been inspected, branded or stamped as required by this act, or upon which the tax has not been paid, if it has accrued or become payable with knowledge thereof, shall be liable to a penalty of fifty dollars for each and every offence. And any person who shall purchase or receive for sale any such tobacco, snuff or cigars, from any manufacturer who has not a permit to manufacture, shall be liable for each and every offence to a penalty of one hundred dollars, and, in addition thereto, a forfeiture of all the articles, as aforesaid, so purchased or received, or the full value thereof.

Manufactures under certain circumstances exempt, except, &c.

Sec. 93. *And be it further enacted,* That all goods, wares and merchandise, or articles manufactured or made (except refined petroleum, refined coal oil, gold and silver, spirituous and malt liquors, manufactured tobacco, and snuff and cigars) by any person or firm, where the product shall not exceed the rate of six hundred dollars per annum, and shall be made or produced by the labor of such person or firm, or by his or their family, shall be, and are hereby exempt from duty; where the product shall exceed such rate and not exceed the rate of one thousand dollars the duty shall be levied, assessed and collected only upon the excess above the rate of six hundred dollars per annum; and in all other cases the whole annual product (including any business or transaction where one party has been furnished with material, or any part thereof, and employed by another party to manufacture, make or finish the goods, wares, and merchandise, or articles, paying or promising to pay therefor, and to whom the same are returned when so made and finished) shall be assessed and the duty paid thereon by the producer or manufacturer: *Provided,* That whenever a producer or manufacturer shall use or consume, or shall remove for consumption or use any articles, goods, wares or merchandise, which, if removed for sale, would be liable to taxation, he shall be assessed upon the saleable value of the articles, goods, wares, or merchandise so used or so removed for consumption or use.

Duties on Manufactures. Manufactures enumerated.

Sec. 94. *And be it further enacted,* That upon the articles, goods, wares and merchandise hereinafter mentioned, except where otherwise provided, which shall be produced and sold, or be manufactured or made and sold, or be consumed or used by the manufacturer or producer thereof, or removed for consumption, or for delivery to others than agents of the manufacturer or producer within the United States or Territories thereof, there shall be levied, collected, and paid the following duties, to be paid by the producer or manufacturer thereof, that is to say:

On candles, of whatever material made, a duty of five per cent. ad valorem.

On mineral coals, except such as are known in the trade as pea coal and dust coal, a duty of five cents per ton: *Provided,* That in case of contracts of lease of coal lands made prior to the passage of this act the lessee shall pay the tax, if not otherwise agreed; and all

duties or taxes on coal mined and delivered by coal operators on contracts heretofore made shall be paid by the purchasers thereof, if not otherwise agreed by the parties.

On lard oil, mustard-seed oil, linseed oil, and on all animal or vegetable oils, not exempted or provided for elsewhere, whether pure or adulterated, a duty of five cents per gallon.

On gas, illuminating, made of coal, wholly or in part, or any other material, when the product shall not be above two hundred thousand cubic feet per month, a duty of ten cents per one thousand cubic feet; when the product shall be above two and not exceeding five hundred thousand cubic feet per month, a duty of fifteen cents per one thousand cubic feet; when the product shall be above five hundred thousand and not exceeding five millions of cubic feet per month, a duty of twenty cents per one thousand cubic feet; when the product shall be above five millions, a duty of twenty-five cents per one thousand cubic feet. And the general average of the monthly product for the year preceding the return required by this act shall regulate the rate of duty herein imposed. And where any gas-works have not been in operation for the next year preceding the return as aforesaid, then the rate shall be regulated upon the estimated average of the monthly product: *Provided*, That the product required to be returned by law by any gas company shall be understood to be the product charged in the bills actually rendered by the gas company during the month preceding the return; and all gas companies are hereby authorized to add the duty or tax imposed by law to the price per thousand cubic feet on gas sold: *Provided, further*, That all gas furnished for lighting street lamps, and not measured, and all gas made for and used by any hotel, inn, tavern, and private dwelling-house shall be subject to duty whatever the amount of product, and may be estimated; and if the returns in any case shall be understated or underestimated, it shall be the duty of the assistant assessor of the district to increase the same as he shall deem just and proper: *And provided, further*, That gas companies located within the corporate limits of any city or town, whether in the district or otherwise, or so located as to compete with each other, shall pay the rate imposed by law upon the company having the largest production: *And provided, further*, That coal tar produced in the manufacture of illuminating gas, and the products of the redistillation of coal tar thus produced, shall be exempt from duty.

On coal illuminating oil, refined, and naphtha, benzine, and benzole, produced by the distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, and all other bituminous substances used for like purposes a duty of twenty cents per gallon: *Provided*, That such oil, refined and produced by the distillation of coal, asphaltum, or shale, exclusively, shall, be subject to pay a duty of fifteen cents per gallon, anything to the contrary notwithstanding: *And provided, further*, That distillers of coal oil or naphtha, benzine, or benzole, shall be subject to all the provisions of law applicable to distillers of spirits, with regard to licenses, bonds, returns, assessments, liens, penalties, drawbacks, and all other provisions designed for the purpose of ascertaining the quantity distilled, and securing the payment of duties, so far as the same may, in the judgment of the Commission-

of Internal Revenue, and under regulations prescribed by him, be deemed necessary for that purpose: *And provided, also*, That naphtha of specific gravity exceeding eighty degrees, according to Baume's hydrometer, and of the kind usually known as gasoline, shall be subject to a tax of five per centum ad valorem.

On spirits of turpentine, a duty of twenty cents per gallon: *Provided*, That all the provisions of law relating to the assessment and collection of the duties on cotton, under rules and regulations to be prescribed by the Secretary of the Treasury, so far as the same may be deemed applicable thereto, shall apply to the assessment and collection of duties on spirits of turpentine.

On ground coffee, and on all ground substitutes for coffee, or preparations of which coffee forms a part, and on all unground substitutes for coffee, a duty of one cent per pound.

On ground pepper, ground mustard, ground pimento, ground cloves, and ground clove stems, ground cassia, and ground ginger, and all imitations of the same, a duty of one cent per pound.

On molasses produced from the sugar cane, and not from sorghum or imphee, a duty of five cents per gallon.

On sirup of molasses or sugar cane juice, when removed from the plantation, concentrated molasses or melado, and cistern bottoms, of sugar produced from the sugar cane and not made from sorghum or imphee, a duty of one cent and one-fourth of one cent per pound.

On brown or muscovado sugar not above number twelve Dutch standard in color, produced from the sugar cane and not from sorghum or imphee, other than those produced by the refiner, a duty of two cents per pound.

On all clarified or refined sugars above number twelve and not above number eighteen Dutch standard in color, produced directly from the sugar cane and not from sorghum or imphee, a duty of two and one-half cents per pound.

On all clarified or refined sugars above number eighteen Dutch standard in color, produced directly from the sugar cane and not from sorghum or imphee, a duty of three and one-half cents per pound.

On the gross amount of the sales of sugar refiners, including all the products of their manufactories or refineries, a duty of two and a half of one per centum ad valorem: *Provided*, That every person shall be regarded as a sugar refiner, and pay the duties levied by law, whose business it is to advance the quality and value of sugar upon which a duty has been assessed and paid, by melting and recrystallization, or by liquoring, or claying, other washing process, or by any other chemical or mechanical means, or who shall advance the quality or value of molasses, concentrated molasses or melado, upon which a duty has been assessed and paid, by boiling or other process.

On sugar candy and all confectionery made wholly or in part of sugar, valued at not exceeding twenty cents per pound, a duty of two cents per pound; exceeding twenty and not exceeding forty cents per pound, a duty of four cents per pound: when exceeding forty cents per pound, or sold by the box, package, or otherwise than by the pound, a duty of ten per centum ad valorem.

On chocolate and cocoa prepared, a duty of one and a half cent per pound.

On saleratus and bicarbonate of soda, a duty of five mills per pound.

On starch made of potatoes, a duty of two mills per pound; made of corn or wheat, a duty of three mills per pound; made of rice or any other material, a duty of one cent per pound.

On gunpowder, and all explosive substances used for mining, blasting, artillery, or sporting purposes, when valued at twenty-eight cents per pound or less, a duty of one cent per pound; when valued at above twenty-eight cents per pound and not exceeding thirty-eight cents per pound, a duty of one and a half cent per pound; and when valued at above thirty-eight cents per pound, a duty of eight cents per pound.

On white lead, a duty of thirty-five cents per one hundred pounds.

On oxide of zinc, a duty of thirty-five cents per one hundred pounds.

On sulphate of barytes, a duty of twelve cents per one hundred pounds: *Provided*, That white lead, oxide of zinc, and sulphate of barytes, paints and painters' colors, or any one of them, shall not be subject to any additional duty in consequence of being mixed or ground with linseed oil, when the duties upon all the materials so mixed or ground shall have been previously paid.

On all paints and painters' colors, dry or ground in oil, or in paste with water, not otherwise provided for, a duty of five per centum ad valorem.

On varnish or Japan, made wholly or in part of gum copal, or other gums or substances, a duty of five per centum ad valorem.

On glue and gelatine of all descriptions, in the solid state, a duty of one cent per pound.

On glue and cement, made wholly or in part of glue, to be sold in the liquid state, a duty of forty cents per gallon.

On pins, solid head or other, a duty of five per centum ad valorem.

On screws, commonly called wood screws, a duty of ten per centum ad valorem.

On clocks and timepieces, and on clock movements, when sold without being cased, a duty of five per centum ad valorem.

On umbrellas and parasols made of cotton or silk, or other material, a duty of five per centum ad valorem.

On gold leaf, eighteen cents per pack, containing not more than twenty books of twenty-five leaves each.

On gold foil, two dollars per ounce troy weight.

On paper of all descriptions, including pasteboard, binders' board, and tarred paper for roofing or other purposes, a duty of three per centum ad valorem.

On soap, castile, palm-oil, erasive, and soap of all other descriptions, white or colored, except soft soap and soap otherwise provided for, valued at not above five cents per pound, a duty of two mills per pound; valued at above five cents per pound, a duty of one cent per pound.

On soap, fancy, scented, honey, cream, transparent, and all descriptions of toilet and shaving soap, a duty of five cents per pound.

On softsoap, a duty of five per centum ad valorem.

On all uncompounded chemical productions, not otherwise provided for, a duty of five per centum ad valorem.

On essential oils, of all descriptions, a duty of five per centum ad valorem.

On pickles, preserved fruits, preserved vegetables, preserved meats, fish, and shellfish in cans, kegs or air-tight packages, a duty of five per centum ad valorem.

On billheads, printed, printed cards and printed circulars, a duty of five per centum ad valorem.

On all printed books, magazines, pamphlets, reviews, and all other similar printed publications, except newspapers, a duty of five per centum ad valorem.

On productions of stereotypers, lithographers, and engravers, a duty of five per centum ad valorem.

On photographs or any other sun picture, being copies of engravings or works of art, or used for the illustration of books, and on photographs so small in size that stamps cannot be affixed, a duty of five per centum ad valorem.

On all repairs of engines, cars, carriages, or other articles, when such repairs increase the value of the articles so repaired ten per centum or over, a duty of three per centum on such increased value: *Provided*, That on such repairs made upon ships, steamboats or other vessels, a duty of two per centum only on the increased value shall be assessed.

On the hulls, as launched, of all ships, barks, brigs, schooners, sloops, sailboats, steamboats, canal boats, and all other vessels or water craft (not including engines or rigging), hereafter built, made, constructed, or finished, a duty of two per centum ad valorem.

On slate, freestone, sandstone, marble, and building stone of any other description, when dressed, hewn, or finished, a duty of three per centum ad valorem: *Provided*, That the cost for the erection, fitting, adjusting, or setting building stone of any description, shall not be included in the assessment of any duties thereon.

On marble, and other monumental stones, with or without inscriptions, five per centum ad valorem.

On lime and Roman or water cement, a duty of three per centum ad valorem.

On brick, draining tiles, and earthen and stone water pipes, a duty of three per centum ad valorem.

On masts, spars, and ship or vessel blocks, whether made to order or for sale, a duty of two per centum ad valorem.

On all furniture or other articles made of wood, sold in the rough or unfinished, a duty of five per centum ad valorem: *Provided*, That all furniture, or other articles made of wood, previously assessed, and a duty paid thereon, shall be assessed a duty of five per centum ad valorem upon the increased value only thereof when sold in a finished condition.

On salt, a duty of six cents per one hundred pounds.

On sails, tents, shades, awnings and bags, made of cotton, flax, or hemp, or part of either or other material, five per centum ad valorem: *Provided*, That when the material from which any of the foregoing articles are made was imported, or has been subject to and paid a duty, and the same is made by sewing, a duty shall be assessed only on the increased value thereof.

On artificial mineral waters, soda waters, sarsaparilla water, and all beverages used for like purposes, sold in bottles, or from fountains, or otherwise, and not otherwise provided for, a duty of five per centum ad valorem.

On mineral or medicinal waters, or waters from springs impregnated with minerals, a duty of one-half cent for each bottle containing not more than one pint; when containing more than one pint and not more than one quart, one cent; when containing more than one quart, for each additional quart or fractional part thereof, one cent.

On pig iron, a duty of two dollars per ton.

On blooms, slabs, or loops, when made in forges or bloomeries, directly from the ore, a duty of three dollars per ton.

On railroad iron, a duty of three dollars per ton.

On railroad iron, rerolled, a duty of two dollars per ton: *Provided*, That the term rerolled shall apply only to rails for which the manufacturer receives pay for remanufacturing, and not for new iron.

On all iron advanced beyond blooms, slabs, or loops, and not advanced beyond bars, and band, hoop, and sheet iron, not thinner than number eighteen wire gauge, and plate iron not less than one-eighth of an inch in thickness, a duty of three dollars per ton: *Provided*, That a ton shall, for all the purposes of this act, be deemed and taken to be two thousand pounds.

On band, hoop, and sheet iron, thinner than number eighteen wire gauge, plate-iron less than one-eighth of an inch in thickness, and cut nails and spikes, not including nails, tacks, brads or finishing nails, usually put up and sold in papers, whether in papers or otherwise, nor horseshoe nails wrought by machinery, a duty of five dollars per ton: *Provided*, That bars, rods, axe-polls, bands, hoops, sheets, plates, nails and spikes, not including such as are usually put up in papers, nor horseshoe nails wrought by machinery, as before mentioned, manufactured from iron, upon which the duty of three dollars has been levied and paid, shall be subject only to a duty of two dollars per ton in addition thereto, anything in this act to the contrary notwithstanding.

On iron castings used for bridges or other permanent structures, a duty of three dollars per ton.

On stoves and hollow ware and castings of iron exceeding ten pounds in weight for each casting, not otherwise provided for, a duty of three dollars per ton.

On rivets exceeding one-fourth of an inch in diameter, nuts and washers not less than two ounces each in weight, and bolts exceeding five-sixteenths of one inch in diameter, a duty of five dollars per ton: *Provided*, That when a duty upon the iron from which rivets, nuts, washers, and bolts, as aforesaid, shall have been made, has paid a duty of not less than three dollars per ton, a duty only, in addition thereto, shall be paid of two dollars per ton: *Provided, further*, That castings of iron, and iron of all descriptions advanced beyond pig iron, blooms, slabs or loops, upon which no duty has been assessed or paid in the form of pig iron, blooms, slabs, or loops, shall be assessed and pay, in addition to the foregoing rates of iron so advanced, a duty of three dollars per ton.

On steel in ingots, bars, sheets, or wire, not less than one-fourth of an inch in thickness, valued at seven cents per pound or less, a

Duty of five dollars per ton; valued at above seven cents per pound, and not above eleven cents per pound, a duty of ten dollars per ton; valued at above eleven cents, a duty of twelve dollars and fifty cents per ton: *Provided*, That steel rolled, and sheet, rod, or wire made of steel upon which a duty has been assessed and paid, shall be assessed and pay a duty of five per centum ad valorem upon the increased value only thereof.

On steam-engines, including locomotive and marine engines, a duty of three per centum ad valorem.

On quicksilver produced from the ore, a duty of two per centum ad valorem.

On copper and lead ingots, pigs or bars, and spelter and brass, a duty of three per centum ad valorem.

On rolled brass, copper rolled, yellow sheathing metal in rods or sheets, and shot, sheet lead and lead pipes, a duty of three per centum ad valorem: *Provided*, That when any of the articles herein mentioned shall not have been assessed and a duty paid thereon of three per centum, in the form of ingots, pigs or bars, a duty of five per centum shall be assessed and paid thereon,

On goat, calf, kid, sheep, horse, hog, and dog skins, tanned or dressed in the rough, a duty of five per centum ad valorem.

On goat, calf, kid, sheep horse, hog, and dog skins, curried or finished, a duty of five per centum ad valorem: *Provided*, That all goat, calf, kid, sheep, horse, hog, and dog skins, previously assessed in the rough, and upon which duties have been actually paid, shall be assessed on the increased value only when curried or finished.

On patent, enameled, and Japanned leather and skins of every description, a duty of five per centum ad valorem.

On oil-dressed leather and deer skins, dressed or smoked, a duty of five per centum ad valorem: *Provided*, That when leather or skins, upon which a duty has been previously assessed and paid, shall be manufactured into gloves, mittens or moccasins, the duty shall only be assessed upon the increased value thereof when so manufactured.

On leather of all descriptions, tanned or partially tanned, in the rough, a duty of five per centum ad valorem.

On leather of all descriptions, curried or finished, a duty of five per centum ad valorem: *Provided*, That all leather previously assessed in the rough and upon which duties have been actually paid shall be assessed on the increased value only when curried or finished.

On wine made of grapes, a duty of five cents per gallon.

On all other wines or liquors known or denominated as wine, not made from currants, rhubarb, or berries, produced by being rectified or mixed with other spirits, or into which any matter whatever may be infused to be sold as wine, or by any other name, and not otherwise provided for in this act, a duty of fifty cents per gallon: *Provided*, That the returns, assessment, and collections of the duties on such wines shall be subject to the regulations of the Commissioner of Internal Revenue. And any person who shall willingly and knowingly sell or offer for sale any such wine made after the passage of this act, upon which the duty herein imposed has not been paid, or which has been fraudulently evaded, shall, upon conviction thereof, be subject to a penalty of one hundred dollars or to imprisonment not exceeding two years, at the discretion of the court.

On furs of all descriptions, when made up or manufactured, a duty of five per centum ad valorem: *Provided*, That all manufactured furs on which a duty has been previously assessed and paid before manufacture, it shall be assessed only on the increased value thereof when so manufactured.

On cloth and all textile or knitted or felted fabrics of cotton, wool, or other materials, before the same has been dyed, printed or bleached, and on all cloth painted, enameled, shirred, tarred, varnished, or oiled, a duty of five per centum ad valorem: *Provided*, That thread and yarn, and warps for weaving shall be regarded as manufactures and be subject to a duty of five per centum ad valorem.

On ready-made clothing, boots and shoes, gloves, mittens, and moccasins, caps, hats and bonnets, or other articles of dress for the wear of men, women, or children, five per centum ad valorem: *Provided*, That any tailor, boot or shoemaker, hat, cap, or bonnet-maker, milliner or dressmaker, exclusively engaged in manufacturing any of the foregoing articles to order as custom work and not for sale generally, who shall make affidavit to the assessor or assistant assessor, that the entire amount of such manufactures so made does not exceed the sum of six hundred dollars per annum, shall be exempt from duty; when exceeding six hundred dollars per annum, a duty of three per centum ad valorem on the excess above six hundred dollars.

On cotton upon which no duty has been levied, collected or paid, and which is not exempted by law, a duty of two cents per pound, which shall be and remain a lien thereon, until said duty shall have been paid, in the possession of any person or persons whomsoever.

On all manufactures of cotton, wool, silk, worsted, flax, hemp, jute, india-rubber, gutta-percha, wood, willow, glass, pottery-ware, leather, paper, iron, steel, lead, tin, copper, zinc, brass, gold, silver, horn, ivory, bone, bristles, wholly or in part, or of other materials not in this act otherwise provided for, a duty of five per centum ad valorem; *Provided*, That on all cloths dyed, printed, or bleached, on which a duty or tax shall have been paid before the same were so dyed, printed, or bleached, the said duty or tax of five per centum shall be assessed only upon the increased value thereof: *And provided, further*, That any cloth or fabrics, as aforesaid, when made of thread, yarn, or warps, upon which a duty, as aforesaid, shall have been assessed and paid, shall be assessed and pay a duty on the increased value only thereof.

On all diamonds, emeralds, precious stones and imitations thereof, and all other jewelry, a duty of ten per centum ad valorem: *Provided*, That when diamonds, emeralds, precious stones or imitations thereof, imported from foreign countries, or upon which import duties have been paid, shall be set or reset in gold or any other material, the duty shall be assessed and paid upon the value only of the settings.

On cavendish, plug, twist, and all other kinds of manufactured tobacco, not herein provided for, from which the stem has been taken out in whole or in part, or which is sweetened, thirty-five cents per

On smoking tobacco, made exclusively of stems, and not mixed with leaf, or leaf and stems, fifteen cents per pound.

On snuff, manufactured of tobacco, or any substitute for tobacco, ground dry or damp, pickled, scented, or otherwise, of all descriptions, thirty-five cents per pound.

On fine-cut chewing tobacco, whether manufactured with the stems in or not, or however sold, whether loose, in bulk, or in packages, papers, wrappers, or boxes, thirty-five cents per pound.

On cigarettes made of tobacco, enclosed in a paper wrapper, valued at not over five dollars per hundred packages, each containing not more than twenty-five cigarettes, one dollar per hundred packages. And all cigarettes made of tobacco enclosed in a paper wrapper, valued at over five dollars per hundred packages as aforesaid, shall be subject to the same duties herein provided for cigars of like value.

On cigarettes made wholly of tobacco, and also on cigars known as cheroots, or short sizes, valued in each case at not over five dollars per thousand, three dollars per thousand.

On cigars, valued at over five dollars and not over fifteen dollars per thousand, eight dollars per thousand.

On cigars, valued at over fifteen dollars and not over thirty dollars per thousand, fifteen dollars per thousand.

On cigars, valued at over thirty dollars per thousand and not over forty-five dollars per thousand, twenty-five dollars per thousand.

On cigars, at over forty-five dollars per thousand, forty dollars per thousand, and the valuation of cigars herein mentioned shall in all cases be the value of the cigars, exclusive of the tax.

And all cigars manufactured after the passage of this act shall be packed in bundles, boxes or packages open to inspection, and correctly labeled with the number and kind contained therein, and after inspection unless the same shall be removed to a bonded warehouse for exportation, shall be stamped by the inspector with stamps to be provided by the Commissioner of Internal Revenue, denoting the tax thereon, and so affixed that the bundle or box cannot be opened without effacing or destroying said stamp. And any bundle, box or package of cigars which shall be sold or pass out of the hands of the manufacturer, except into a bonded warehouse, without such stamps so affixed by an inspector, shall be forfeited, and may be seized wherever found, and sold, one-half of the proceeds of such sale to be paid to the informer and the other to the United States. And every person, before making any cigars after the passage of this act, shall apply for and procure from the assistant assessor of the district in which he or she resides, a permit, authorizing such persons to carry on the trade of cigar making, for which permit he or she shall pay said assistant assessor the sum of twenty-five cents. And every person employed, or working at the business of cigar making in any other district than that in which he or she is a resident, shall, before making any cigars in such other district, present said permit to the assistant assessor of the district where so employed or working, and procure the indorsement of said assistant assessor thereon, authorizing said business in said district, for which indorsement the assistant assessor shall be entitled to receive from the applicant the sum of ten cents. And it

shall be the duty of every assistant assessor, upon application of any person residing in his district, to furnish a permit, or to indorse upon the permit of the applicant, if resident in another district, authority to pursue the trade of cigar making within the proper district of such assistant assessor; and said assistant assessor shall keep a record of all permits granted or indorsed by him, showing the date of each permit, the name, residence and place of employment of the party named therein, the name and district of the officer who originally granted the same or who may have made any subsequent indorsements thereon, and the name or names of the party or parties by whom the person named in such permit is employed, or, if working for himself or herself, stating such fact; and every person making cigars shall keep an accurate account of all the cigars made by him or her, for whom, and their kind or quality; and, if made for any other person, shall state in said account the name of the person or persons for whom the same were made, and his or their place of business, and shall, on the first Monday of every month, deliver to the assistant assessor of the district, if required by him, a copy of such account, verified by oath or affirmation, that the same is true and correct. And if any person shall make any cigars without procuring such permit, or the proper indorsement thereon, he or she shall be punished by a fine of five dollars for each day he or she shall so offend, or by imprisonment for such time as the court may order for each day's offence, not exceeding thirty days in the whole upon any one conviction. And if any person making cigars shall fail to make the return herein required, or shall make a false return, he or she shall be punished by a fine not exceeding one hundred dollars, or by imprisonment not exceeding thirty days. And if any person, firm, company or corporation shall employ or procure any person to make any cigars, who has not the permit or the indorsement thereon required by this act, he, she or they shall be punished by a fine of ten dollars for each day he, she or they shall so employ such person, or by imprisonment not exceeding ten days. And if any person shall be found making cigars without such permit, or the indorsement thereon, the collector of the district may seize any cigars, or tobacco for making cigars, which may be found in possession of such person, and the same shall be forfeited to the United States, and sold; and one-half of the proceeds paid to the United States, one-fourth to the informer, and the other fourth to the collector making the seizure.

On bullion in lump, ingot, bar or otherwise, a duty of one half of one per centum ad valorem, to be paid by the assayer of the same, who shall stamp the product of the assay as the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, may prescribe by general regulations. And every and all sales, transfers, exchanges, transportation and exportation of gold or silver assayed at any mint of the United States, or by any private assayer, unless stamped as prescribed by general regulations, as aforesaid, is hereby declared unlawful; and every person or corporation who shall sell, transfer, transport, exchange, export or deal in the same shall be subject to a penalty of one thousand dollars for each offence, and to a fine not exceeding that sum, and to imprisonment for a term not exceeding two years nor less than six months. No jeweler, worker or

refiner in gold and silver shall use either of those metals, except it shall have first been stamped as aforesaid, as required by this act; and every violation of this section shall subject the offender to the penalties contained herein. No person or corporation shall take, transport or cause to be transported, export or cause to be exported from the United States any gold or silver in its natural state, uncoined or unassayed, and unstamped as aforesaid; and for every violation of this provision every offender shall be subject to the penalties contained herein: *Provided*, That the foregoing subdivision of this section providing for a tax on gold and silver shall only be in force from and after sixty days after the passage of this act.

*Tax on increased Value. Increased Value how ascertained.
Increasing of Values deemed Manufacturing.*

Sec. 95. *And be it further enacted*, That whenever any manufactured articles, goods, wares or merchandise, on which an excise or impost duty has been paid, and which are not specially provided for, are increased in value by being polished, painted, varnished, waxed, oiled, gilded, electrotyped, galvanized, plated, framed, ground, pressed, colored, dyed, trimmed, ornamented or otherwise more completely finished or fitted for use or sale, without changing the original character or purposes for which the same are intended to be used, there shall be levied, collected and paid a tax of five per centum ad valorem upon the amount of such increased value, to be ascertained by deducting from the value of the finished article when sold, or removed for sale, delivery or consumption, the cost or value of the original article to the person, firm or company liable to the duty imposed upon the increased value thereof. The increasing of values in the manner aforesaid shall be deemed manufacturing, and any person, firm, company or corporation engaged therein shall be liable to all the provisions of law for the collection of internal duties relating to manufacturers as to licenses, returns, payment of taxes, liens, fines, penalties and forfeitures.

Articles exempt from Duty.

Sec. 96. *And be it further enacted*, That newspapers, boards, shingles, laths and other lumber, staves, hoops, shooks, headings and timber partially wrought and unfinished for chairs, tubs, pails, hubs, spokes, felloes, snaths, lasts, shovel and fork handles, matchwood, umbrella stretchers, alcohol made or manufactured of spirits or materials upon which the duties imposed by law shall have been paid, bone dust, plaster or gypsum, malt, burning fluid, printers' ink, flax prepared for textile or felting purposes until actually woven, marble and slate or other building stones in block, rough and unwrought, charcoal, coke, all flour and meal made from grain, bread and bread-stuffs, butter, cheese, concentrated milk, paraffine, whale and fish oil, value of the bullion used in the manufacture of silver ware, silver bullion rolled or prepared for platers' use exclusively, materials prepared for the manufacture of hoop skirts exclusively and unfit for other use (such as cut tapes and small wires for joining hoops together), shall be and hereby are exempt from duty. And also all goods,

wares and merchandise and articles made or manufactured from materials which have been subject to and upon which internal duties have been actually paid, or materials imported upon which duties have been paid, or upon which no duties have been imposed by law, where the increased value of such goods, wares or merchandise and articles so made or manufactured shall not exceed the amount of five per centum ad valorem, shall be and hereby are exempt from duty.

Manufactures delivered under Contract made prior to this Act

Sec. 97. *And be it further enacted,* That every person, firm or corporation who shall have made any contract prior to the passage of this act, and without other provision therein for the payment of duties imposed by law enacted subsequent thereto, upon articles to be delivered under such contract, is hereby authorized and empowered to add to the price thereof so much money as will be equivalent to the duty so subsequently imposed on said articles, and not previously paid by the vendee, and shall be entitled by virtue hereof to be paid and to sue for and recover the same accordingly: *Provided, That* where the United States is the purchaser under such prior contract, the certificate of the proper officer of the department by which the contract was made showing, according to regulations to be prescribed by the Secretary of the Treasury, the articles so purchased by the United States, and liable to such subsequent duty, shall be taken and received, so far as the same is applicable, in discharge of such subsequent duties on articles so contracted to be delivered to the United States and actually delivered according to such contract.

AUCTION SALES.

Monthly Returns of gross amount of Receipts.

Sec. 98. *And be it further enacted,* That there shall be levied and collected and paid on all sales of real estate, goods, wares, merchandise, articles or things at auction, including all sales of stocks, bonds and other securities, a duty of one-fourth of one per centum on the gross amount of such sales; and every auctioneer or person making such sales, as aforesaid, shall at the end of each and every month, or within ten days thereafter, make a list or return to the assistant assessor of the district of the gross amount of such sales made as aforesaid, with the amount of duty which has accrued or should accrue thereon, which list shall have annexed thereto a declaration under oath or affirmation, in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall at the same time, as aforesaid, pay to the collector or deputy

BROKERS.

Centum on Sales. Penalty for selling without License in certain cases.

Sec. 99. *And be it further enacted,* That all brokers, and bankers doing business as brokers, shall be subject to pay the following duties and rates of duty upon the sales of merchandise, produce, gold and silver bullion, foreign exchange, uncurrent money, promissory notes, stocks, bonds, or other securities as hereinafter mentioned, and shall be subject to all the provisions, where not inapplicable thereof, for the returns, assessment, collection of the duties, and leins and penalties as are prescribed for the persons, firms, companies, or corporations, owning or possessing, or having the management of railroads, steamboats, and ferryboats, that is to say: Upon all sales of merchandise, produce, or other goods, one-eighth of one per centum; upon all sales and contracts for sales of stocks and bonds, one-twentieth of one per centum on the par value thereof; and of gold and silver bullion and coin, foreign exchange, promissory notes, or other securities, one-twentieth of one per centum on the amount of such sales, and of all contracts for such sales; *Provided,* That any person, firm, or company, not being licensed as a broker, or banker, or wholesale or retail dealer, who shall sell or offer to sell any merchandise, produce, or gold and silver bullion, foreign exchange, uncurrent money, promissory notes, stocks, bonds, or other securities, not bona fide at the time his own property, and actually on hand, shall be liable, in addition to all other penalties provided in such cases, to pay fifty per centum in addition to the foregoing duties and rates of duty.

Annual Tax on Carriages, &c.

Sec. 100. *And be it further enacted,* That there shall be levied annually, on every carriage, yacht, billiard table, gold watch, or pianoforte, or other musical instruments, and on all gold and silver plate the several duties or sums of money set down in figures against the same respectively, or otherwise specified and set forth in schedule A, hereto annexed, to be paid by the person or persons owning, possessing, or keeping the same on the first Monday of May in each year, and the same shall be and remain a lien thereon until paid.

SCHEDULE A.

Carriage, gig, chaise, phaeton, wagon, buggy-wagon, carryall, rockaway, or other like carriage, and any coach, hackney coach, omnibus or four-wheeled carriage, the body of which rests upon springs of any description, which may be kept for use, for hire or for passengers, and which shall not be used exclusively in husbandry or for the transportation of merchandise, valued at fifty dollars and not exceeding one hundred dollars, including harness used therewith, each one dollar.....	\$1 00
Carriages of like description, valued at above one hundred dollars and not above two hundred dollars, each two dollars.....	2 00
Carriages of like description, valued at above two hundred dollars, and not above three hundred dollars, each three dollars.....	3 00
Carriages of like description, valued above three hundred dollars and not above five hundred dollars, each six dollars.....	6 00
Carriages of like description, valued above five hundred dollars, each ten dollars.....	10 00

On gold watches, composed wholly or in part of gold or gilt, kept for use, valued at one hundred dollars or less, each one dollar.....	1 00
On gold watches, composed wholly or in part of gold or gilt, kept for use, valued at above one hundred dollars, each two dollars.....	2 00
On pianofortes, organs, melodeons or other parlor musical instruments, kept for use, not including those placed in churches or public edifices, valued at not less than one hundred dollars and not above two hundred dollars, each two dollars.....	2 00
When valued at above two hundred dollars and not above four hundred dollars, each four dollars.....	4 00
When valued above four hundred dollars, each six dollars.....	6 00
On yachts, pleasure or racing boats, by sail or steam, measuring by custom-house measurement ten tons or less, each five dollars.....	5 00
Exceeding ten and not exceeding twenty tons, each ten dollars.....	10 00
Exceeding twenty and not exceeding forty tons, each twenty-five dollars...	25 00
Exceeding forty and not exceeding eighty tons, each fifty dollars.....	50 00
Exceeding eighty and not exceeding one hundred and ten tons, each seventy-five dollars.....	75 00
Exceeding one hundred and ten tons, each one hundred dollars.....	100 00
Billiard-tables, kept for use, ten dollars.....	10 00
<i>Provided</i> , That billiard tables kept for hire, and upon which a license tax has been imposed, shall not be required to pay the tax on billiard tables kept for use as aforesaid, anything herein to the contrary notwithstanding.	
On plate of gold, kept for use, per ounce troy, fifty cents.....	50 00
On plate of silver, kept for use, per ounce troy, five cents.....	05 00
<i>Provided</i> , That silver spoons or plate of silver used by one family to an amount not exceeding forty ounces, as aforesaid, belonging to any one person, plate belonging to religious societies, and souvenirs and keepsakes actually given and received as such and not kept for use; also, all premiums awarded as a token of merit by any agricultural society, corporation or association of persons, for any purpose whatever, shall be exempt from duty.	

SLAUGHTERED CATTLE, SWINE, AND SHEEP.

Sec. 101. *And be it further enacted*, That there shall be paid by any persons firm, company, or agent or employé thereof, the following duties or taxes, that is to say:

On all cattle and calves exceeding three months old, slaughtered, except when slaughtered for the hides and tallow exclusively, forty cents per head.

On all cattle and calves under three months old, slaughtered, five cents per head.

On all swine, slaughtered, ten cents per head.

On all sheep and lambs, slaughtered, five cents per head.

Provided, That cattle, not exceeding five in number, and calves, swine, sheep, and lambs, not exceeding in all twenty in number, slaughtered by any person for his or her own consumption, in any one year, shall be exempt from duty: and all sheep slaughtered for the pelts shall pay two cents only per head.

Slaughterers for Sale to make Monthly Returns.

Sec. 102. *And be it further enacted*, That any person who shall be

make and render a list within ten days after the first day of each and every month to the assistant assessor of the district where the slaughtering is done, stating the number of cattle, calves, if any, the number of swine, if any, and the number of sheep and lambs, if any, slaughtered as aforesaid, with the several rates of duty as fixed therein in this act, together with the whole amount thereof, which list shall have annexed thereto a declaration of said person or persons, agents or employes thereof, as aforesaid, under oath or affirmation, in such manner and form as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and shall, within the time and in the manner prescribed for the payment of duties on manufactures, pay the full amount of duties accruing thereon, as aforesaid, to the collector or deputy collector of the district as aforesaid; and in case of default in making the return or payment of the duties as aforesaid, the assessment and collection shall be made as in the provisions of this act required; and in case of fraud or evasion, the party offending shall forfeit and pay a penalty of ten dollars per head for any cattle, calves, swine, sheep or lambs so slaughtered, upon which the duty is fraudulently withheld, evaded, or attempted to be evaded; and the Commissioner of Internal Revenue may prescribe such further rules and regulations as he may deem necessary for ascertaining the correct number of cattle, calves, swine, sheep and lambs liable to be taxed under the provisions of this act.

RAILROADS, STEAMBOATS, FERRY-BOATS AND BRIDGES

Tax upon the Gross Receipts.

Sec. 103. *And be it further enacted,* That every person, firm, company or corporation owning or possessing or having the care or management of any railroad, canal, steamboat, ship, barge, canal boat or other vessel, or any stage coach or other vehicle engaged or employed in the business of transporting passengers or property for hire, or in transporting the mails of the United States, or any canal, the water of which is used for mining purposes, shall be subject to and pay a duty of two and one-half per centum upon the gross receipts of such railroad, canal, steamboat, ship, barge, canal boat or other vessel, or such stage coach or other vehicle: *Provided,* That the duty hereby imposed shall not be charged upon receipts for the transportation of persons or property, or mails, between the United States and any foreign port; and any person or persons, firms, companies or corporations, owning, possessing or having the care or management of any toll road, ferry or bridge, authorized by law to receive toll for the transit of passengers, beasts, carriages, teams and freight of any description, over such toll road, ferry or bridge, shall be subject to and pay a duty of three per centum on the gross amount of all their receipts of every description. But when the gross receipts of any such bridge or toll road shall not exceed the amount necessarily expended to keep such bridge or road in repair, no tax shall be imposed on such receipts: *Provided,* That all such persons, companies and corporations shall have the right to add the duty or tax imposed hereby to their rates of fare whenever their liability thereto may commence, any li-

mitations which may exist by law or by agreement with any person or company which may have paid or be liable to pay such fare to the contrary notwithstanding.

EXPRESS COMPANIES.

Sec. 104. *And be it further enacted,* That any person, firm, company or corporation carrying on or doing an express business, shall be subject to and pay a duty of three per centum on the gross amount of all the receipts of such express business.

INSURANCE COMPANIES.

Sec. 105. *And be it further enacted,* That there shall be levied, collected and paid a duty of one and a half of one per centum upon the gross receipts of premiums, or assessments for insurance from loss or damage by fire or by the perils of the sea, made by every insurance company, whether inland or marine or fire insurance company, and by every association or individual engaged in the business of insurance against loss or damage by fire or by the perils of the sea; and by every person, firm, company or corporation, who shall issue tickets or contracts of insurance against injury to persons while traveling by land or water; and a like duty shall be paid by the agent of any foreign insurance company having an office or doing business within the United States; and that in the account or return to be rendered, they shall state the amount insured, renewed or continued, the gross amount of premiums received and assessments collected, and the duties by law accruing thereon for the quarter then next preceding.

PASSPORTS.

Sec. 106. *And be it further enacted,* That for every passport issued from the office of the Secretary of State, there shall be paid the sum of five dollars; which amount may be paid to any collector appointed under this act, and his receipt therefor shall be forwarded with the application for such passport to the office of the Secretary of State, or any agent appointed by him, to be transmitted to the Commissioner of Internal Revenue, there to be charged to the account of such collector. And the collectors shall account for all moneys received for passports in the manner hereinbefore provided, and a like amount shall be paid for every passport issued by any minister or consul of the United States, who shall account therefor to the treasury.

TELEGRAPH COMPANIES.

Sec. 107. *And be it further enacted,* That any person, firm, company, or corporation owning or possessing or having the care or management of any telegraphic line by which telegraphic despatches or messages are received or transmitted, shall be subject to and pay a duty of five per centum on the gross amount of all receipts of such person, firm, company, or corporation.

THEATRES, OPERAS, CIRCUSES, AND MUSEUMS.

Sec. 108. *And be it further enacted,* That any person, firm, or corporation, or the manager or agent thereof, owning, conducting, or having the care or management of any theatre, opera, circus, museum, or other public exhibition of dramatic or operatic representations, plays, performances, musical entertainments, feats of horsemanship, acrobatic sports, or other shows which are opened to the public for pay, but not including occasional concerts, school exhibitions, lectures, or exhibitions of works of art, shall be subject to and pay a duty of two per centum on the gross amount of all receipts derived by such person, firm, company, or corporation from such representations, plays, performances, exhibitions, shows, or musical entertainments.

Managers of Corporations, Shows, &c., to make returns of gross receipts, to be verified by oath.

Sec. 109. *And be it further enacted,* That any person, firm, company, or corporation owning or possessing, or having the care or management of any railroad, canal, steamboat, ship, barge, canal boat, or other vessel, or any ferry, toll-road or bridge, as enumerated and described in section one hundred and two [three] of this act; or carrying on or doing an express business; or engaged in the business of insurance, as hereinbefore described; or owning or having the care and management of any telegraph line, or owning, possessing, leasing, or having the control or management of any circus, theatre, opera, or museum, shall within twenty days after the end of each and every month, make a list or return in duplicate to the assistant assessor of the district, stating the gross amount of their receipts, respectively, for the month next preceding, which return shall be verified by the oath or affirmation of such owner, possessor, manager, agent, or other proper officer, in the manner and form to be prescribed from time to time by the Commissioner of Internal Revenue; and shall also pay to the collector the full amount of duties which have accrued on such receipts for the month aforesaid. And in case of neglect or refusal to make said lists or return for the space of ten days after such return should have been made as aforesaid, the assessor or assistant assessor shall proceed to estimate the amount received and the duties payable thereon, and shall add thereto ten per centum as hereinbefore provided in other cases of delinquency to make return for purposes of assessment; and for the purpose of making such assessment, or of ascertaining the correctness of any such return, the books of any such person, firm, company, or corporation shall be subject to the inspection of the assessor or assistant assessor on his demand or request therefor. And in case of neglect or refusal to pay the duties, with the addition aforesaid, when the same have been ascertained, for the space of ten days after the same shall have become payable, the owner, possessor, or person having the management as aforesaid, shall pay, in addition, ten per centum on the amount of such duties and addition; and for any attempt knowingly to evade the payment of such duties, the said owner, possessor, or person having the care or management as aforesaid, shall be liable to pay a penalty of one thousand dollars for every such attempt, to be recovered as provided in this act for the

recovery of penalties. And all provisions of this act in relation to liens and collections by distraint, not incompatible herewith, shall apply to this section and the objects therein embraced.

BANKS AND BANKING.

Monthly Tax upon Deposit, upon Capital, and upon average amount of Circulation; Penalty for neglect.

Sec. 110. *And be it further enacted,* That there shall be levied, collected, and paid a duty of one twenty-fourth of one per centum each month upon the average amount of the deposits of money, subject to payment by check or draft, or represented by certificates of deposit or otherwise, whether payable on demand or at some future day, with any person, bank, association, company or corporation engaged in the business of banking; and a duty of one twenty-fourth of one per centum each month as aforesaid, upon the average amount of the capital of any bank, association, company, or corporation, or person engaged in the business of banking beyond the amount invested in United States bonds; and a duty of one-twelfth of one per centum each month, upon the average amount of circulation issued by any bank, association, corporation, company, or person, including as circulation all certified checks and all notes and other obligations calculated or intended to circulate or to be used as money, but not including that in the vault of the bank, and redeemed and on deposit for said bank; and an additional duty of one-sixth of one per centum, each month, upon the average amount of such circulation, issued as aforesaid, beyond the amount of ninety per centum of the capital of any such bank, association, corporation, company, or person, and upon any amount of such circulation, beyond the average amount of the circulation that had been issued as aforesaid by any such bank, association, corporation, company, or person, for the six months preceding the first day of July, 1864. And on the first Monday of August next, and of each month thereafter, a true and accurate return of the amount of circulation, of deposit and of capital as aforesaid for the previous month shall be made and rendered in duplicate by each of such banks, associations, corporations, companies, or persons to the assessor of the district in which any such bank, association, corporation, or company may be located, or in which such person may reside, with a declaration annexed thereto, and the oath or affirmation of such person, or of the president or cashier of such bank, association, corporation or company, in such form and manner as may be prescribed by the Commissioner of Internal Revenue that the same contains a true and faithful statement of the amount of circulation, deposits, and capital as aforesaid, subject to duty as aforesaid, and shall transmit the duplicate of said return to the Commissioner of Internal Revenue, and within twenty days thereafter shall pay to the said Commissioner of Internal Revenue the duties hereinbefore prescribed upon the said amount of circulation, of deposits and of capital as aforesaid, and for any refusal or neglect to make or to render such return and payment as aforesaid, any such bank, association, corporation, company, or person so in default shall be subject to and pay a penalty of two hun-

red dollars, besides the additional penalty and forfeitures in other cases provided in this act; and the amount of circulation, deposit and capital, as aforesaid, in default of the proper return shall be estimated by the assessor or assistant assessor of the district as aforesaid, upon the best information he can obtain; and every such penalty, together with the duties as aforesaid, may be recovered for the use of the United States in any court of competent jurisdiction. And in the case of banks with branches, the duty herein provided for shall be imposed upon the circulation of each branch, severally, and the amount of capital of each branch shall be considered to be the amount allotted to such branch; and so much of an act entitled "An act to provide ways and means for the support of the government," approved March 3, 1863, as imposes any tax on banks, their circulation, capital, or deposits, other than is herein provided, is hereby repealed: *Provided*, That this section shall not apply to associations which are taxed under and by virtue of the act "to provide a national currency, secured by a pledge of United States bonds, and to provide for the circulation and redemption thereof;" nor to any savings bank having no capital stock, and whose business is confined to receiving deposits and loaning the same on interest for the benefit of the depositors only, and which do no other business of banking: *And provided, further*, That any bank ceasing to issue notes for circulation, and which shall deposit in the treasury of the United States, in lawful money, the amount of its outstanding circulation, to be redeemed at par, under such regulations as the Secretary of the Treasury may prescribe, shall be exempt from any tax upon such circulation.

LOTTERIES.

Tax upon the Gross Receipts. Returns to be made Monthly.

Sec. 111. *And be it further enacted*, That every individual partnership, firm, and association, being proprietors, managers, or agents of lotteries, shall pay a tax of five per centum on the gross amount of the receipts from the said business; and all persons making such sales shall, within ten days after the first day of each and every month, make and render a list or return in duplicate to the assistant assessor of the gross amount of such sales, made as aforesaid, with the amount of duty which has accrued or should accrue thereon; which list shall have annexed thereto a declaration, under oath or affirmation, in such form and signed by such officer, agent, or clerk, as may be prescribed by the Commissioner of Internal Revenue, that the same is true and correct, and *that* the said proprietors, managers and agents shall, on or before the twentieth day of each and every month, as aforesaid, pay the collector or deputy collector of the proper district the amount of the duty or tax as aforesaid. And in default of making such lists or returns, the said proprietors, managers and agents, and all other persons making such sales, shall be subject to and pay a penalty of one thousand dollars, besides the additions, penalties and forfeitures in other cases provided; and the said proprietors, managers and agents shall, in default of paying the said duty or tax at the time herein required, be subject to and pay a

penalty of one thousand dollars, or be imprisoned not exceeding one year. In all cases of delinquency in making said list, return, or payment, the assessments and collections shall be made in the manner prescribed in the provisions of this act in relation to manufactured articles and products: *Provided*, That the managers of any sanitary fair, or of any charitable, benevolent or religious association may apply to the collector of the district, and present to him proof that the proceeds of any contemplated lottery, raffle or gift enterprise will be applied to the relief of sick and wounded soldiers, or to some other charitable use, and thereupon the Commissioner shall grant a permit to hold such lottery, raffle or gift enterprise, and the said sanitary fair, or charitable or benevolent association shall be exempt from all charge, whether from tax or license, in respect of such lottery, raffle or gift enterprise: *Provided, further*, That nothing in this section contained shall be construed to legalize any lottery.

Lottery Tickets to be Stamped.

Sec. 112. *And be it further enacted*, That each lottery ticket or certificate supplementary thereto shall be legibly stamped at the time of sale with the name of the vendor and the date of such sale, under a penalty of fifty dollars, to be paid by the vendor of each lottery ticket or certificate supplementary thereto sold without being first stamped as aforesaid.

Sales without License. Penalty for.

Sec. 113. *And be it further enacted*, That in addition to all other penalties and forfeitures now imposed by law for the evasion of license fees or other taxes upon the lottery business, any person who shall hereafter sell or dispose of any lottery ticket or certificate supplementary thereto, or any device in the nature thereof, without having first duly obtained a license, as hereinbefore mentioned, shall incur a penalty of five hundred dollars for each and every such offence; and any person who shall purchase, obtain or receive any lottery ticket, or any policy of numbers, tokens, certificate, wager, or device, representing or intended to represent a lottery ticket or fractional part thereof, from any person not having a license to deal in lottery tickets, as provided by law, may recover from such person of whom the same was purchased, obtained or received, at any time within three years thereafter, before any court of competent jurisdiction, a sum equal to twice the amount paid for the same, with just and legal costs.

ADVERTISEMENTS.

Tax upon Advertisements. Managers to make Returns quarterly.

Sec. 114. *And be it further enacted*, That there shall be levied, collected, and paid by any person or persons, firm or company publishing any newspaper, magazine, review, or other literary, scientific or news publication issued periodically, on the gross receipts for all advertisements, or all matters for the insertion of which in said news-

paper or other publication, as aforesaid, or in extras, supplements, sheets or fly-leaves accompanying the same, pay is required or received, a duty of three per centum; and the person or persons, firm or company, owning, possessing, or having the care or management of any and every such newspaper or other publication as aforesaid, shall make a list or return on the first day of January, April, July and October of each year, containing the gross amount of receipts as aforesaid, and the amount of duties which have accrued thereon, and render the same in duplicate to the assistant assessor of the district where such newspaper, magazine, review, or other literary or news publication is or may be published; which list or return shall have annexed a declaration, under oath or affirmation, to be made according to the manner and form which may be from time to time prescribed by the Commissioner of Internal Revenue, of the owner, possessor, or person having the care or management of such newspaper, magazine, review, or other publication, as aforesaid, that the same is true and correct; and shall also, quarterly, within ten days after the time of making said list or return, pay to the collector or deputy collector of the district the full amount of said duties. And in case of neglect or refusal to comply with any of the provisions contained in this section, or to make and render said list or return, for the space of ten days after the time when said list or return ought to have been made, as aforesaid, the assistant assessors of the respective districts shall proceed to estimate the duties as heretofore provided in other cases of delinquency; and in case of neglect or refusal to pay the duties, as aforesaid, for the space of ten days after said duties become due and payable, and have been demanded, said owner, possessor, or person or persons having the care or management of said newspapers or publications, as aforesaid, shall pay, in addition thereto, a penalty of ten per centum on the amount due. And in case of fraud or evasion, whereby the revenue is attempted to be defrauded, or the duty withheld, said owners, possessors, or person or persons having the care or management of said newspapers or other publications, as aforesaid, shall forfeit and pay a penalty of one thousand dollars for each offence, or for any sum fraudulently unaccounted for. And all provisions in this act in relation to returns, additions, penalties, forfeitures, liens, assessments and collection, not incompatible herewith, shall apply to this section and the objects herein embraced: *Provided*, That in all cases where the rate or price of advertising is fixed by any law of the United States, State, or Territory, it shall be lawful for the company, person or persons publishing said advertisements to add the duty or tax imposed by this act to the price of said advertisements, any law to the contrary notwithstanding; and that the receipts for advertisements to the amount of six hundred dollars annually, by any person or persons, firm or company, publishing any newspaper, magazine, review, or other literary, scientific, or news publication, issued periodically, shall be exempt from duty: *And provided, further*, That all newspapers whose average circulation does not exceed two thousand copies shall be exempted from all taxes for advertisements.

Tax to be paid in the District where the Manufactory is situated

Sec. 115. *And be it further enacted,* That whenever by this act any license, duty, or tax of any description, has been imposed on any person or corporate body, or property of any person or incorporated or unincorporated company, having more than one place of business, it shall be lawful for the Commissioner of Internal Revenue to prescribe and determine in what district such tax shall be assessed and collected, and to what officer thereof the official notices required in that behalf shall be given, and of whom payment of such tax shall be demanded: *Provided,* That all taxes on manufactures, manufacturing companies and manufacturing corporations shall be assessed and the tax collected in the district within which the place of manufacture is located, unless otherwise provided.

INCOME.

Enumeration of Sources of Income taxable. Exceptions referred to.

Sec. 116. *And be it further enacted,* That there shall be levied, collected and paid annually upon the annual gains, profits or income of every person residing in the United States, or of any citizen of the United States residing abroad, whether derived from any kind of property, rents, interests, dividends, salaries, or from any profession, trade, employment, or vocation carried on in the United States or elsewhere, or from any other source whatever, except as hereinafter mentioned, if such annual gains, profits or income exceed the sum of six hundred dollars, a duty of five per centum on the excess over six hundred dollars and not exceeding five thousand dollars; and a duty of seven and one-half of one per centum per annum on the excess over five thousand dollars and not exceeding ten thousand dollars; and a duty of ten per centum on the excess over ten thousand dollars. And the duty herein provided for shall be assessed, collected and paid upon the gains, profits or income for the year ending the thirty-first day of December next preceding the time for levying, collecting and paying said duty: *Provided,* That income derived from interest upon notes, bonds and other securities of the United States shall be included in estimating incomes under this section: *Provided,* That only one deduction of six hundred dollars shall be made from the aggregate incomes of all the members of any family composed of parents and minor children, or husband and wife, except in cases where such separate income shall be derived from the separate and individual estate, gains or labor of the wife or child: *And provided, further,* That net profits realized by sales of real estate purchased within the year for which income is estimated shall be chargeable as income; and losses on sales of real estate purchased within the year for which income is estimated shall be deducted from the income of such year.

Deduction allowed.

Sec. 117. *And be it further enacted,* That in estimating the annual gains, profits or income of any person, all national, State and muni-

pal taxes, other than the national income tax lawfully assessed within the year upon the property or sources of income of any person as aforesaid, from which said annual gains, profits or income is or should be derived, shall be deducted, in addition to six hundred dollars, from the gains, profits or income of the person who has actually paid the same, whether owner, tenant, or mortgagor; also the salary or pay received for services in the civil, military, naval or other service of the United States, including senators, representatives and delegates in Congress, above the rate of six hundred dollars per annum; and there shall also be deducted the income derived from dividends on shares in the capital stock of any bank, trust company, savings institution, insurance, railroad, canal, turnpike, canal navigation or slackwater company, and the interest on any bonds or other evidences of indebtedness of any such corporation or company, which shall have been assessed and the tax paid as hereinafter provided; also the amount paid by any person for the rent of the homestead used or occupied by himself or his family, and the rental value of any homestead used or occupied by any person or by his family, in his own right or in the right of his wife, shall not be included and assessed as part of the income of such person. In estimating the annual gains, profits or income of any person, the interest over and above the amount of interest paid upon all notes, bonds and mortgages or other forms of indebtedness bearing interest, whether due and paid or not, if good and collectable, shall be included and assessed as part of the income of such person for each year; and also all income or gains derived from the purchase and sale of stocks or other property, real or personal, and the increased value of live stock, whether sold or on hand, and the amount of sugar, wool, butter, cheese, pork, beef, mutton or other meats, hay and grain, or other vegetable or other productions of the estate of such person sold, not including any part thereof unsold or on hand during the year next preceding the thirty-first of December, shall be included and assessed as part of the income of such person for each year, and the gains and profits of all companies, whether incorporated or partnership, other than the companies specified in this section, shall be included in estimating the annual gains, profits or income of any person entitled to the same, whether divided or otherwise. In estimating deductions from income as aforesaid, when any person rents buildings, lands, or other property, or hires labor to carry on land, or to conduct any other business from which such income is actually derived, or pays interest upon any actual incumbrance thereon, the amount actually paid for such rent, labor or interest shall be deducted; and also the amount paid out for usual or ordinary repairs, not exceeding the average paid out for such purposes for the preceding five years, shall be deducted, but no deduction shall be made for any amount paid out for new buildings, permanent improvements, or betterments, made to increase the value of any property or estate: *Provided*, That in cases where the salary or other compensation paid to any person in the employment or service of the United States shall not exceed the rate of six hundred dollars per annum, or shall be by fees, or uncertain or irregular in the amount or in the time during which the same shall have accrued or been earned, such salary or

other compensation shall be included in estimating the annual gains, profits or income of the person to whom the same shall have been paid, in such manner as the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, may prescribe.

Returns to be Made. Particulars to be Stated.

Sec. 118. *And be it further enacted,* That it shall be the duty of all persons of lawful age, and all guardians and trustees, whether such trustees are so by virtue of their office as executors, administrators, or in other fiduciary capacity, to make a list or return under oath or affirmation, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, to the assistant assessor of the district in which he resides, of the amount of his or her income, or the income of such minors or persons as may be held in trust as aforesaid, according to the requirements hereinbefore mentioned, stating the sources from which said income is derived, whether from any kind of property, or the purchase and sale of property, rents, interest, dividends, salaries, or from any profession, trade, employment, or vocation, or otherwise. And in case of neglect or refusal to make such return, the assessor or assistant assessor shall assess the amount of his or her income, and the duty thereon, in the same manner as is provided for in some cases of neglect and refusal to furnish lists or returns in the provisions of this act, where not otherwise incompatible; and the assistant assessor may increase the amount of the list or return, or of any party making such return, if he shall be satisfied that the same is understated; *Provided,* That any party, in his or her own behalf, or as guardian or trustee, as aforesaid, shall be permitted to declare, under oath or affirmation, the form and manner of which shall be prescribed by the Commissioner of Internal Revenue, that he or she was not possessed of an income of six hundred dollars, liable to be assessed according to the provisions of this act, or may declare that he or she has been assessed elsewhere in the same year for, and has paid an income duty, under authority of the United States, and shall thereupon be exempt from income duty in said district; or, if the list or return of any party shall have been increased by the assistant assessor, in manner as aforesaid, such party may be permitted to declare, under oath or affirmation, the amount of annual income, or the amount held in trust, as aforesaid, liable to be assessed; and the same, so declared, shall be received by such assistant assessor as true, and as the sum upon which duties are to be assessed and collected, except that the deductions claimed in such cases shall not be made or allowed until approved by the assistant assessor. But any person feeling aggrieved by the decision of the assistant assessor in such cases, may appeal to the assessor of the district, and his decision thereon shall be final; and the form, time, and manner of proceedings shall be subject to rules and regulations to be prescribed by the Commissioner of Internal Revenue.

Tax to be levied on the 1st of May in each year when payable.

until and including the year eighteen hundred and seventy, and no longer; and to any sum or sums annually due and unpaid for thirty days after the thirtieth of June, as aforesaid; and for ten days after demand thereof by the collector, there shall be levied in addition hereto the sum of ten per centum on the amount of duties unpaid, as a penalty, except from the estates of deceased and insolvent persons. And if any person liable to pay such duty shall neglect or refuse to pay the same, after such demand, the amount due shall be a lien in favor of the United States from the time it was due until paid, with the interests, penalties and costs that may accrue in addition thereto, upon all the property and rights to property belonging to such person; and in default of the payment of said duty aforesaid, said lien may be enforced by distraint upon such property, rights to property, stocks, securities, and evidences of debt, by whomsoever holden; and for this purpose the collector, after demands duly given, as aforesaid, shall issue a warrant, in form and manner to be prescribed by the Commissioner of Internal Revenue, under the directions of the Secretary of the Treasury; and by virtue of such warrant there may be levied on such property, rights to property, stocks, securities, and evidences of debt, a further sum, to be fixed and stated in such warrant, over and above the said annual duty, interest, and penalty for non-payment, sufficient for the fees, costs and expenses of such levy. And in all cases of sale, as aforesaid, the certificate of such sale by the collector shall vest in the purchaser all right, title, and interest of such delinquent in and to such property, whether the property be real or personal; and where the subject of sale shall be stocks, the certificate of said sale shall be lawful authority and notice to the proper corporation, company, or association, to record the same on the books or records, in the same manner as if transferred or assigned by the person or party holding the same, to issue new certificates of stock therefor in lieu of any original or prior certificates, which shall be void whether canceled or not. And said certificates of sale of the collector, where the subject of sale shall be securities or other evidences of debt, shall be good and valid receipts to the person holding the same, as against any person holding or claiming to hold possession of such securities or other evidences of debt.

Duty on Dividends of Banks, Trust Companies, Savings Institutions, and Insurance Companies.

Sec. 120. *And be it further enacted, That there shall be levied and collected a duty of five per centum on all dividends in scrip or money thereafter declared due, and whenever the same shall be payable, to stockholders, policy-holders, or depositors, as part of the*

companies shall pay the said duty, and are hereby authorized to deduct and withhold from all payments made on account of any dividends or sums of money that may be due and payable as aforesaid, the said duty of five per centum. And a list or return shall be made and rendered to the assessor or assistant assessor in duplicate, and one of said lists or returns shall be transmitted, and the duty paid to the Commissioner of Internal Revenue within thirty days after the time when any dividends or sums of money become due or payable as aforesaid; and said list or return shall contain a true and faithful account of the amount of duties as aforesaid; and there shall be annexed thereto a declaration of the president, cashier, or treasurer of the bank, trust company, savings institution, or insurance company, under oath or affirmation, in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same contains a true and faithful account of the duties as aforesaid. And for any default in the making or rendering of such list or return, with such declaration annexed, the bank, trust company, savings institution, or insurance company, making such default, shall forfeit as a penalty the sum of one thousand dollars; and in case of any default in making or rendering said list or return, or of any default in the payment of the duty as required, or any part thereof, the assessment and collection of the duty and penalty shall be in accordance with the general provisions of law in other cases of neglect and refusal: *Provided*, That the duty upon the dividends of life insurance companies shall not be deemed due or to be collected until such dividends shall be payable by such companies, nor shall the portion of premiums returned by mutual life insurance companies to their policy holders be considered as dividends or profits under this act.

Neglect to make Dividend or addition to Surplus.

Sec. 121. *And be it further enacted*, That any bank legally authorized to issue notes as circulation which shall neglect or omit to make dividends or additions to its surplus or contingent fund as often as once in six month, shall make a list or return in duplicate, under oath or affirmation of the president or cashier, to the assessor or assistant assessor of the district in which it is located, on the first day of January and July in each year, or within thirty days thereafter, of the amount of profits which have accrued or been earned and received by said bank during the six months next preceding said first days of January and July; and shall present one of the said lists or returns and pay to the collector of the district a duty of five per centum on such profits; and in case of default to make such list or return and payment within the thirty days as aforesaid, shall be subject to the provisions of the foregoing section of this act; *Provided*, That when any dividend is made which includes any part of the surplus or contingent fund of any bank, trust company, savings institution, insurance or railroad company, which has been assessed and the

Duty on Dividends and Interest on Bonds of Railroad, Canal, Turnpike, Canal Navigation, and Slackwater Companies.

Sec. 122. *And be it further enacted,* That any railroad, canal, turnpike, canal navigation, or slackwater company indebted for any money for which bonds or other evidence of indebtedness have been issued, payable in one or more years after date, upon which interest is stipulated to be paid, or coupons representing the interest, or any such company that may have declared any dividend in scrip, or money due or payable to its stockholders, as part of the earnings, profits, income, or gains of such company, and all profits of such company carried to the account of any fund, or used for construction, shall be subject to and pay a duty of five per centum on the amount of all such interest, or coupons, dividends, or profits, whenever the same shall be payable; and said companies are hereby authorized to deduct and withhold from all payments, on account of any interest, or coupons and dividends due and payable as aforesaid, the duty of five per centum; and the payment of the amount of said duty so deducted from the interest, or coupons, or dividends, and certified by the president or treasurer of said company, shall discharge said company from that amount of the dividend, or interest, or coupon, on the bonds or other evidences of their indebtedness so held by any person or party whatever, except where said companies may have contracted otherwise. And a list or return shall be made and rendered to the assessor or assistant assessor in duplicate, and one of said lists or returns shall be transmitted and the duty paid to the Commissioner of Internal Revenue within thirty days after the time when said interest, coupons, or dividends become due and payable, and as often as every six months; and said list or return shall contain a true and faithful account of the amount of the duty, and there shall be annexed thereto a declaration of the president or treasurer of the company, under oath or affirmation, in form and manner as may be prescribed by the Commissioner of Internal Revenue, that the same contains a true and faithful account of said duty. And for any default in making or rendering such list or return, with the declaration annexed, or of the payment of the duty as aforesaid, the company making such default shall forfeit as a penalty the sum of one thousand dollars; and in case of any default in making or rendering said list or return, or of the payment of the duty, or any part thereof, as aforesaid, the assessment and collection of the duty and penalty shall be made according to the provisions of law in other cases of neglect or refusal.

Duty on Salaries in excess of \$600.

Sec. 123. *And be it further enacted,* That there shall be levied, collected, and paid on all salaries of officers, or payments for services to persons in the civil, military, naval, or other employment or service of the United States, including senators and representatives and delegates in Congress, when exceeding the rate of six hundred dollars per annum, a duty of five per centum on the excess above the said six hundred dollars; and it shall be the duty of all paymasters and all disbursing officers under the government of the United States, or in the employ thereof, when making any payments to officers and per-

sons as aforesaid, or upon settling and adjusting the accounts of such officers and persons, to deduct and withhold the aforesaid duty of five per centum, and shall at the same time make a certificate stating the name of the officer or person from whom such deduction was made, and the amount thereof, which shall be transmitted to the office of the Commissioner of Internal Revenue, and entered as part of the internal duties; and the pay-roll, receipts, or account of officers or persons paying such duty, as aforesaid, shall be made to exhibit the fact of such payment. And it shall be the duty of the several Auditors of the Treasury Department, when auditing the accounts of any paymaster or disbursing officer, or when settling or adjusting the accounts of any such officer, to require evidence that the duties or taxes mentioned in this section have been deducted and paid over to the Commissioner of Internal Revenue: *Provided*, That payments of prize money shall be regarded as income from salaries, and the duty thereon shall be adjusted and collected in like manner.

LEGACIES AND DISTRIBUTIVE SHARES OF PERSONAL PROPERTY.

Administrators, Executors, and Trustees to pay the Tax.

Sec. 124. *And be it further enacted*, That any person or persons having in charge or trust, as administrators, executors, or trustees, any legacies or distributive shares arising from personal property, where the whole amount of such personal property, as aforesaid, shall exceed the sum of one thousand dollars in actual value, passing, after the passage of this act, from any person possessed of such property, either by will or by the intestate laws of any State or Territory, or any personal property or interest therein, transferred by deed, grant, bargain, sale or gift, made or intended to take effect in possession or enjoyment after the death of the grantor or bargainor, to any person or persons, or to any body or bodies politic or corporate, in trust or otherwise, shall be, and hereby are, made subject to a duty or tax, to be paid to the United States, as follows, that is to say:

First. Where the person or persons entitled to any beneficial interest in such property shall be the lineal issue or lineal ancestor, brother or sister, to the person who died possessed of such property, as aforesaid, at the rate of one dollar for each and every hundred dollars of the clear value of such interest in such property.

Second. Where the person or persons entitled to any beneficial interest in such property shall be a descendent of a brother or sister of the person who died possessed, as aforesaid, at the rate of two dollars for each and every hundred dollars of the clear value of such interest.

Third. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the person who died possessed, as aforesaid, at the rate of four dollars for each and every hundred dollars of the clear value of such interest.

Fourth. Where the person or persons entitled to any beneficial interest in such property shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the person who died possessed as aforesaid, at the rate of five dollars for each and every hundred dollars of the clear value of such interest.

Fifth. Where the person or persons entitled to any beneficial interest in such property shall be in any other degree of collateral consanguinity than is hereinbefore stated, or shall be a stranger in blood to the person who died possessed, as aforesaid, or shall be a body politic or corporate, at the rate of six dollars for each and every hundred dollars of the clear value of such interest: *Provided*, That all legacies or property passing by will, or by the laws of any State or Territory, to husband or wife of the person who died possessed, as aforesaid, shall be exempt from tax or duty.

Executor, &c., to pay the Tax. Return to be made to the Assessor or Assistant.

Sec. 125. *And be it further enacted*, That the tax or duty aforesaid shall be a lien and charge upon the property of every person who may die as aforesaid, for twenty years, or until the same shall, within that period, be fully paid to and discharged by the United States; and every executor, administrator, or trustee, before payment and distribution to the legatees or any parties entitled to beneficial interest therein, shall pay to the collector or deputy collector of the district of which the deceased person was a resident, the amount of the duty or tax assessed upon such legacy or distributive share, and shall also make and render to the assessor or assistant assessor of the said district a schedule, list or statement, in duplicate, of the amount of such legacy or distributive share, together with the amount of duty which has accrued or shall accrue thereon, verified by his oath or affirmation, to be administered and certified thereon by some magistrate or officer having lawful power to administer such oaths, in such form and manner as may be prescribed by the Commissioner of Internal Revenue, which schedule, list or statement shall contain the names of each and every person entitled to any beneficial interest therein, together with the clear value of such interest, the duplicate of which schedule, list or statement shall be by him immediately delivered, and the tax thereon paid to such collector; and upon such payment and delivery of such schedule, list or statement, said collector or deputy collector shall grant to such person paying such duty or tax a receipt or receipts for the same in duplicate, which shall be prepared as hereinafter provided. Such receipt or receipts, duly signed and delivered by such collector or deputy collector, shall be sufficient evidence to entitle such executor, administrator or trustee to be credited and allowed such payment by every tribunal which, by the laws of any State or Territory, is, or may be, empowered to decide upon and settle the accounts of executors and administrators. And in case such executor, administrator or trustee shall refuse or neglect to pay the aforesaid duty or tax to the collector or deputy collector, as aforesaid, within the time hereinbefore provided, or shall

neglect or refuse to deliver to said collector or deputy collector the duplicate of the schedule, list or statement of such legacies, property, or personal estate, under oath as aforesaid, or shall neglect or refuse to deliver the schedule, list or statement of such legacies, property or personal estate, under oath as aforesaid, or shall deliver to said assessor or assistant assessor a false schedule or statement of such legacies, property or personal estate, or give the names and relationship of the persons entitled to beneficial interests therein untruly, or shall not truly and correctly set forth and state therein the clear value of such beneficial interest, or where not administration upon such property or personal estate shall have been granted or allowed under existing laws, the assistant assessor shall make out such lists and valuation as in other cases of neglect or refusal, and shall assess the duty thereon; and the collector shall commence appropriate proceedings before any court of the United States, in the name of the United States, against such person or persons as may have the actual or constructive custody or possession of such property or personal estate, or any part thereof, and shall subject such property or personal estate or any portion of the same to be sold upon the judgment or decree of such court, and from the proceeds of such sale the amount of such tax or duty, together with all costs and expenses of every description to be allowed by such court, shall be first paid, and the balance, if any, deposited according to the order of such court, to be paid under its direction to such person or persons as shall establish title to the same. The deed or deeds, or any proper conveyance of such property or personal estate or any portion thereof, so sold under such judgment or decree, executed by the officer lawfully charged with carrying the same into effect, shall vest in the purchaser thereof all the title of the delinquent to the property or personal estate sold under and by virtue of such judgment or decree, and shall release every other portion of such property or personal estate from the lien or charge thereon created by this act. And every person or persons who shall have in his possession, charge or custody any record, file or paper containing or supposed to contain any information concerning such property or personal estate as aforesaid, passing from any person who may die as aforesaid, shall exhibit the same at the request of the assessor or assistant assessor of the district, and to any law officer of the United States, in the performance of his duty under this act, his deputy or agent, who may desire to examine the same. And if any such person having in his possession, charge or custody, and [any] such records, files or papers, shall refuse or neglect to exhibit the same on request, as aforesaid, he shall forfeit and pay the sum of five hundred dollars: *Provided*, In all legal controversies where such deed or title shall be the subject of judicial investigation, the recital in said deed shall be prima facie evidence of its truth, and that the requirements of the law had been complied with by the officers of the government.

SUCCESSION TO REAL ESTATE.

Sec. 126. *And be it further enacted*, That for the purposes of this act the term "real estate" shall include all lands, tenements and hereditaments, corporeal and incorporeal; that the term "succession"

shall denote the devolution of title to any real estate; and that the term "person" shall be held to include persons, body and corporate, company or association.

What shall be deemed a Succession.

Sec. 127. *And be it further enacted,* That every past or future disposition of real estate by will, deed or laws of descent, by reason whereof any perso[n] shall become beneficially entitled, in possession or expectancy to any real estate or the income thereof, upon the death of any person dying after the passing of this act, shall be deemed to confer on the person entitled by reason of any such disposition, a "succession;" and the term "successor" shall denote the person so entitled; and the term "predecessor" shall denote the grantor, testator, ancestor or other person from whom the interest of the successor has been or shall be derived.

Increase of Benefit accruing upon the extinction of any Estate by Death to be deemed a Succession.

Sec. 128. *And be it further enacted,* That where any real estate shall at or after the passing of this act, be subject to any charge, estate or interest determinable by the death of any person, or at any period ascertainable only by reference to death, the increase of benefit accruing to any person upon the extinction or determination of such charge, estate or interest shall be deemed to be a succession accruing to the person then entitled beneficially to the real estate or the income thereof.

Persons taking Succession jointly to pay in proportion to their respective Interests.

Sec. 129. *And be it further enacted,* That where any persons, after the passing of this act, shall take any succession jointly, they shall pay the duty chargeable thereon by this act in proportion to their respective interests in the succession; and any beneficial interest in such succession, accruing to any of them by survivorship, shall be deemed to be a new succession, derived from the predecessor from whom the joint title shall have been derived.

Disposition of Real Estate with Reservation of Benefit for any Term of Life.

Sec. 130. *And be it further enacted,* That where any disposition of real estate shall be accompanied by the reservation or assurance of, or contract for, any benefit to the grantor or any other person, for any term of life, or for any period ascertainable only by reference to death, such disposition shall be deemed to confer at the time appointed for the determination of such benefit an increase of beneficial interest in such real estate, as a succession equal in annual value to the yearly amount or yearly value of the benefit so reserved, assured or contracted for on the person in whose favor such disposition shall be made.

Reservation by Secret Trust, &c., for any Term of Life.

Sec. 131. *And be it further enacted,* That where any disposition of real estate shall purport to take effect presently, or under such circumstances as not to confer succession, but, by the effect or in consequence of any engagement, secret trust or arrangement capable of being enforced in a court of law or equity, the beneficial ownership of such real estate shall not, bona fide, pass according to the terms of such disposition, but shall in fact be reserved to the grantor or other person for some period ascertainable only by reference to death, the person shall be deemed, for the purposes of this act, to acquire the real estate so passing as a succession derived from the person making the disposition as the predecessor.

Conveyance without adequate Consideration.

Sec. 132. *And be it further enacted,* That if any person shall, by deed of gift or other assurance of title, made without valuable and adequate consideration, and purporting to vest the estate either immediately or in the future, whether or not accompanied by the possession, convey any real estate to any person, such disposition shall be held and taken to confer upon the grantee a succession within the meaning of this act.

Duties on Successions.

Sec. 133. *And be it further enacted,* That there shall be levied and paid to the United States in respect of every such succession as aforesaid, according to the value thereof, the following duties, that is to say:

Where the successor shall be the lineal issue or lineal ancestor of the predecessor, a duty at the rate of one dollar per centum upon such value.

Where the successor shall be a brother or sister, or a descendant of a brother or sister of the predecessor, a duty at the rate of two dollars per centum upon such value.

Where the successor shall be a brother or sister of the father or mother, or a descendant of a brother or sister of the father or mother of the predecessor, a duty at the rate of four dollars per centum upon such value.

Where the successor shall be a brother or sister of the grandfather or grandmother, or a descendant of the brother or sister of the grandfather or grandmother of the predecessor, a duty at the rate of five dollars per centum upon such value.

Where the successor shall be in any other degree of collateral consanguinity to the predecessor than is hereinbefore described, or shall be a stranger in blood to him, a duty at the rate of six dollars per centum upon such value.

When Successor dies before becoming entitled in possession.

Sec. 134. *And be it further enacted,* That where the interest of any successor in any real estate shall, before he shall have become entitled thereto in possession, have passed by reason of death to any

other successor or successors, then one duty only shall be paid in respect of such interest, and shall be due from the successor who shall first become entitled thereto in possession; but such duty shall be at the highest rate which, if every other successor had been subject to duty, would have been payable by any one of them.

Where Succession is alienated before the Successor becomes entitled in possession.

Sec. 135. *And be it further enacted,* That wherever, after the passing of this act, any succession shall, before the successor shall have become entitled thereto in possession, have become vested by alienation, or by any title not conferring a new succession, in any other person, then the duty payable in respect thereof shall be paid at the same rate and time as the same would have been payable if no such alienation had been made or derivative title created; and where the title to any succession shall be accelerated by the surrender or extinction of any prior interests, then the duty thereon shall be payable at the time of such surrender or *extension* [extinction] of prior title.

Real Estate subject to Charitable Trust.

Sec. 136. *And be it further enacted,* That where real estate shall become subject to a trust for any charitable or public purposes, under any past or future disposition, which, if made in favor of an individual, would confer on him a succession, there shall be payable in respect of such real estate upon its becoming subject to such trusts a duty at the rate of six per centum upon the amount or principal value of such real estate.

Duty payable when the Successor becomes entitled in possession.

Sec. 137. *And be it further enacted,* That the duty imposed by this act shall be paid at the time when the successor, or any person in his right or on his behalf, shall become entitled in possession to his succession, or to the receipt of the income or profits thereof, except that if there shall be any prior charge, estate or interest, not created by the successor himself upon or in the succession, by reason whereof the successor shall not be presently entitled to the full enjoyment or value thereof, the duty in respect of the increased value accruing upon the determination of such charge, estate or interest, shall, if not previously paid, compounded for, or commuted, be paid at the time of such determination.

Interest of Successor in Moneys to arise from Sale.

Sec. 138. *And be it further enacted,* That the interest of any successor in moneys to arise from the sale of real estate, under any trust for the sale thereof, shall be deemed to be a succession chargeable with duty under this act, and the said duty shall be paid by the trustee, executor, or other person having control of the funds.

100-100
 I, the undersigned, do hereby certify that the above is a true and correct copy of the original as the same appears in the records of the Department of the Interior.
 Witness my hand and the seal of the Department of the Interior at Washington, D. C., this 10th day of January, 1900.
 Secretary of the Interior

IN WITNESS WHEREOF, I have hereunto set my hand and the seal of the said Court, at the City of New York, this 10th day of May, 1900.

That, if a further success shall be obtained after the death of the deceased, and the same shall be found to be payable, he shall be chargeable with the duty on the amount of the same, and it shall be proved to the satisfaction of the Secretary of the Treasury that such duty was paid in respect of real estate, which by mistake, or was paid in respect of real estate, which the deceased shall have been unable to recover, or of which he shall

have been evicted or deprived by any superior title, or that for any other reason it ought to be refunded, the Secretary of the Treasury shall thereupon refund the same to the person entitled thereto by draft drawn on any collector of internal revenue.

Commissioner may Compound Duties.

Sec. 143. *And be it further enacted,* That where in the opinion of Commissioner of Internal Revenue, any succession shall be of such a nature, or so disposed or circumstanced, that the value thereof shall not be fairly ascertainable under any of the preceding directions, or where, from the complication of circumstances affecting the value of a succession, or affecting the assessment or recovery of the duty thereon, the Commissioner shall think it expedient to exercise this present authority, it shall be lawful for him to compound the duty payable on the succession upon such terms as he shall think fit, and to give discharges to the successor, upon payment of duty according to such composition; and it shall be lawful for him, in any special cases in which he may think it expedient so to do, to enlarge the time for payment of any duty.

Commissioner may Commute Duties.

Sec. 144. *And be it further enacted,* That it shall be lawful for the Commissioner, in his discretion, upon application made by any person who shall be entitled to a succession in expectancy, to commute the duty presumptively payable in respect of such succession for a certain sum to be presently paid; and for assessing the amount which shall be so payable he shall cause a present value to be set upon such presumptive duty, regard being had to the contingencies affecting the liability to such duty, and the interest of money involved in such calculation being reckoned at the rate for the time being allowed by the Commissioner in respect of duties paid in advance, and upon the receipt of such certain sum he shall give discharges to the successor accordingly.

Duty to be a Lien for five years.

Sec. 145. *And be it further enacted,* That the duty imposed by this act shall be a first charge on the interest of the successor, and of all persons claiming in his right, in all the real estate in respect whereof such duty shall be assessed for five years, unless sooner paid.

Separate Tracts may be Separately Assessed.

Sec. 146. *And be it further enacted,* That the Commissioner shall, at the request of any successor, or any person claiming in his right, cause to be made so many separate assessments of the duty payable in respect of the interest of the successor in any separate tracts of real estate, or in defined portions of the same tract, as shall be reasonably required; and in such cases the respective tracts shall be chargeable only with the amount of duty separately assessed in respect thereof.

Interest of Successor in Personal Property under Trust to be converted into Realty.

Sec. 139. *And be it further enacted,* That the interest of any successor in personal property, subject to any trust for the investment thereof in the purchase of real estate to which the successor would be absolutely entitled, shall be chargeable with duty under this act as a succession, and the tax shall be payable by the trustee, executor or other person having control of the funds.

Contingent Incumbrance not to be estimated in valuing a Succession.

Sec. 140. *And be it further enacted,* That in estimating the value of a succession, no allowance shall be made in respect of any contingent incumbrance thereon; but in the event of such incumbrance taking effect as an actual burden on the interest of the successor, he shall be entitled to a return of a proportionate amount of the duty so paid by him in respect of the amount of value of the incumbrance when taking effect.

No allowance to be made for any contingency by which the Estate may pass to another Person.

Sec. 141. *And be it further enacted,* That in estimating the value of a succession no allowance shall be made in respect of any contingency upon the happening of which the real estate may pass to some other person; but in the event of the same so passing, the successor shall be entitled to a return of so much of the duty paid by him as will reduce the same to the amount which would have been payable by him if such duty had been assessed in respect of the actual duration or extent of his interest: *Provided,* That if the estate of the successor shall be defeated in whole or in part by its application to the payment of the debts of the predecessor, the executor, administrator or trustee so applying it shall pay out of the proceeds of the sale thereof the amount so refunded: *And provided also,* That if the estate of the successor shall be defeated in whole or in part by any person claiming title from and under the predecessor, such person shall be chargeable with the amount of duty so refunded, and such amounts shall be collected in the manner herein provided for the collection of duties.

Where a Successor has not obtained the whole of his Succession when Duty becomes payable.

Sec. 142. *And be it further enacted,* That where a successor shall not have obtained the whole of his succession at the time of the duty becoming payable, he shall be chargeable only with duty on the value thereof from time to time obtained by him; and whenever any duty shall have been paid on account of any succession, and it shall afterwards be proved to the satisfaction of the Secretary of the Treasury that such duty not being due from the person paying the same, was paid by mistake, or was paid in respect of real estate, which the successor shall have been unable to recover, or of which he shall

have been evicted or deprived by any superior title, or that for any other reason it ought to be refunded, the Secretary of the Treasury shall thereupon refund the same to the person entitled thereto by draft drawn on any collector of internal revenue.

Commissioner may Compound Duties.

Sec. 143. *And be it further enacted,* That where in the opinion of Commissioner of Internal Revenue, any succession shall be of such a nature, or so disposed or circumstanced, that the value thereof shall not be fairly ascertainable under any of the preceding directions, or where, from the complication of circumstances affecting the value of a succession, or affecting the assessment or recovery of the duty thereon, the Commissioner shall think it expedient to exercise this present authority, it shall be lawful for him to compound the duty payable on the succession upon such terms as he shall think fit, and to give discharges to the successor, upon payment of duty according to such composition; and it shall be lawful for him, in any special cases in which he may think it expedient so to do, to enlarge the time for payment of any duty.

Commissioner may Commute Duties.

Sec. 144. *And be it further enacted,* That it shall be lawful for the Commissioner, in his discretion, upon application made by any person who shall be entitled to a succession in expectancy, to commute the duty presumptively payable in respect of such succession for a certain sum to be presently paid; and for assessing the amount which shall be so payable he shall cause a present value to be set upon such presumptive duty, regard being had to the contingencies affecting the liability to such duty, and the interest of money involved in such calculation being reckoned at the rate for the time being allowed by the Commissioner in respect of duties paid in advance, and upon the receipt of such certain sum he shall give discharges to the successor accordingly.

Duty to be a Lien for five years.

Sec. 145. *And be it further enacted,* That the duty imposed by this act shall be a first charge on the interest of the successor, and of all persons claiming in his right, in all the real estate in respect whereof such duty shall be assessed for five years, unless sooner paid.

Separate Tracts may be Separately Assessed.

Sec. 146. *And be it further enacted,* That the Commissioner shall, at the request of any successor, or any person claiming in his right, cause to be made as many separate assessments of the duty payable

Return to be made to whom.

Sec. 147. *And be it further enacted,* That any person liable to pay duty in respect to any succession, shall give notice to the assessor or assistant assessor of his liability to such duty, and shall at the same time deliver to the assessor or assistant assessor a full and true account of said succession, for the duty whereon he shall be accountable, and of the value of the real estate involved, and of the deductions claimed by him, together with the names of the successor and predecessor, and their relation to each other, and all such other particulars as shall be necessary or proper for enabling the assessor or assistant assessor fully and correctly to ascertain the duties due; and the assessor or assistant assessor, if satisfied with such account and estimate as originally delivered, or with any amendments that may be made therein upon his requisition, may assess the succession duty on the footing of such account and estimate; but it shall be lawful for the assessor or assistant assessor, if dissatisfied with such account, or if no account and estimate shall be delivered to him, to assess the duty on the best information he can obtain, subject to appeal as hereinafter provided; and if the duty so assessed shall exceed the duty assessable according to the return made to the assessor or assistant assessor, and with which he shall have been dissatisfied, or if no account or estimate has been delivered, and if no appeal shall be taken against such assessment, then it shall be in the discretion of the assessor, having regard to the merits of each case, to assess the whole or any part of the expenses incident to the taking of such assessment, in addition to such duty; and if there shall be an appeal against such last-mentioned assessment, then the payment of such expenses shall be in the discretion of the Commissioner of Internal Revenue,

Penalty for Neglect to make Return or to pay Duties.

Sec. 148. *And be it further enacted,* That if any person required to give any such notice or deliver such account, as aforesaid, shall willfully neglect to do so for the period of ten days after being notified, he shall be liable to pay the United States a sum equal to ten per centum upon the amount of duty payable by him; and if any person liable under this act to pay any duty in respect of his succession shall, after such duty shall have been finally ascertained, willfully neglect to do so within ten days after being notified, he shall also be liable to pay to the United States a sum equal to ten per centum upon the amount of duty so unpaid, at the same time and in the same manner as the duty to be collected.

Appeal may be taken.

Sec. 149. *And be it further enacted* That it shall be lawful for

missioner of Internal Revenue, and furnish a statement of the grounds of such appeal to the Commissioner, whose decision upon the case, as presented by the statements of the assessor or assisstat assessor and such party, shall be final.

By whom Duties to be Collected.

Sec. 150. *And be it further enacted,* That the duties levied and assessed upon successions by this act shall be collected by the same officers, in the same manner, and by the same processes as are or may be prescribed by law for the collection of direct taxes assessed upon lands under the authority of the United States.

STAMP DUTIES.

Time they take effect.

Sec. 151. *And be it further enacted,* That all laws in force at the time of the passage of this act in relation to stamp duties shall continue in force until the first day of August, eighteen hundred and sixty-four; and on and after the first day of August, eighteen hundred and sixty-four, there shall be levied, collected, and paid, for and in respect of the several instruments, matters, and things mentioned and described in the schedule (marked B) hereunto annexed, or for or in respect of the vel[l]um, parchment, or paper upon which such instruments, matters or things, or any of them, shall be written or printed, by any person or persons, or party who shall make, sign or issue the same, or for whose use or benefit the same shall be made, signed or issued, the several duties or sums of money set down in figures against the same, respectively, or otherwise specified or set forth in the said schedule.

Instrument not to be Recorded unless Properly Stamped,

Sec. 152. *And be it further enacted,* That it shall not be lawful to record any instrument, document or paper required by law to be stamped, unless a stamp or stamps of the proper amount shall have been affixed; and the record of any such instrument, upon which the proper stamp or stamps aforesaid shall not have been affixed, shall be utterly void, and shall not be used in evidence.

Particular Stamps.

Sec. 153. *And be it further enacted,* That no instrument, document, writing or paper of any description required by law to be stamped, shall be deemed or held invalid and of no effect for the want of the particular kind or description of stamp designated for and denoting the duty charged on any such instrument, document, writing or paper, provided a legal stamp or stamps, denoting a duty of equal amount, shall have been duly affixed and used thereon: *Provided,* That the provisions of this section shall not apply to any stamp appropriated to denote the duty charged on proprietary articles, or articles enumerated in Schedule C.

Official Instruments Exempt.

Sec. 154. *And be it further enacted,* That all official instruments documents and papers, issued or used by the officers of the United States Government, shall be, and hereby are exempt from duty.

Penalty for Forging, Counterfeiting or Misusing Stamps or Dies.

Sec. 155. *And be it further enacted,* That if any person shall forge or counterfeit, or cause or procure to be forged or counterfeited, any stamp or die, or any part of any stamp or die, which shall have been provided, made or used in pursuance of this act, or shall forge, counterfeit or resemble, or cause or procure to be forged, counterfeited or resembled, the impression or any part of the impression of any such stamp or die as aforesaid, upon any vellum, parchment or paper, or shall stamp or mark, or cause or procure to be stamped or marked, any vellum, parchment or paper, with any such forged or counterfeited stamp or die, or part of any stamp or die as aforesaid, with intent to defraud the United States of any of the duties hereby imposed, or any part thereof; or if any person shall utter or sell or expose to sale, any vellum, parchment or paper, article or thing, having thereupon the impression of any such counterfeited stamp or die, or any part of any stamp or die, or any such forged, counterfeited or resembled impression or part of impression as aforesaid, knowing the same respectively to be forged, counterfeited or resembled; or if any person shall knowingly use any stamp or die which shall have been so provided, made or used as aforesaid, with intent to defraud the United States; or if any person shall fraudulently cut, tear or remove, or cause or procure to be cut, torn or removed, the impression of any stamp or die which shall have been provided, made or used in pursuance of this act, from any vellum, parchment or paper, or any instrument or writing charged or chargeable with any of the duties hereby imposed; or if any person shall willfully remove or cause to be removed from any stamped envelope the canceling or defacing marks thereon, with intent to use the same or cause the use of the same the second time, or shall knowingly or willfully sell or buy such washed or restored stamps, or offer the same for sale, or give or expose the same to any person for use, or knowingly use the same, or prepare the same with intent for the second use thereof, then, and in every such case, every person so offending, and every person knowingly and willfully aiding, abetting or assisting in committing any such offence as aforesaid, shall be deemed guilty of felony, and shall, on conviction thereof, forfeit the said counterfeit stamps and the articles upon which they are placed, and be punished by fine not exceeding one thousand dollars, or by imprisonment and confinement to hard labor not exceeding five years, or both, at the discretion of the court.

Mode of Canceling Stamps. Penalty for Failure to Cancel, and for Forging or Counterfeiting Private Stamps.

Sec. 156. *And be it further enacted,* That in any and all cases where an adhesive stamp shall be used for denoting any duty imposed

by this act, except as hereinafter provided, the person using or affixing the same shall write thereupon the initials of his name and the date upon which the same shall be attached or used, so that the same may not again be used. And if any person shall fraudulently make use of an adhesive stamp to denote any duty imposed by this act without so effectually canceling and obliterating such stamp, except as before mentioned, he, she or they shall forfeit the sum of fifty dollars: *Provided*, That any proprietor or proprietors of proprietary articles, or articles subject to stamp duty under Schedule C of this act, shall have the privilege of furnishing, without expense to the United States, in suitable form, to be approved by the Commissioner of Internal Revenue, his or their own dies or designs for stamps to be used thereon, to be made under the direction and to be retained in the possession of the Commissioner of Internal Revenue for his or their separate use, which shall not be duplicated to any other person. That in all cases where such stamp is used, instead of his or their writing the date thereon, the said stamp shall be so affixed on the box, bottle or package, that in opening the same, or using the contents thereof, the said stamp shall be effectually destroyed; and in default thereof, shall be liable to the same penalty imposed for neglect to affix said stamp as hereinbefore prescribed in this act. Any person who shall fraudulently obtain or use any of the aforesaid stamps or designs therefor, and any person forging or counterfeiting, or causing or procuring the forging and counterfeiting any representation, likeness, similitude or colorable imitation of the said last mentioned stamp, or any engraver or printer who shall sell or give away said stamps, or selling the same, or, being a merchant, broker, peddler or person dealing in whole or in part in similar goods, wares, merchandise, manufactures, preparations or articles, or those designed for similar objects or purposes, shall have knowingly or fraudulently in his, her or their possession any such forged, counterfeited likeness, similitude, or colorable imitation of the last-mentioned stamp, shall be deemed guilty of a felony, and, upon conviction thereof, shall be subject to all the penalties, fines and forfeitures prescribed in the preceding section of this act.

Other Methods of Cancellation.

Sec. 157. *And be it further enacted*, That the Commissioner of Internal Revenue be and is hereby authorized to prescribe such method for the cancellation of stamps, as substitute for or in addition to the method now prescribed by law, as he may deem expedient and effectual. And he is further authorized in his discretion to make the application of such methods imperative upon the manufacturers of proprietary articles or articles included in Schedule C, and upon stamps of a nominal value exceeding twenty-five cents each.

Penalty for issuing Instruments without proper Stamps.

Sec. 158. *And be it further enacted*, That any person or persons who shall make, sign or issue, or who shall cause to be made, signed or issued any instrument, document or paper of any kind or description whatsoever, or shall accept or pay, or cause to be accepted or paid any bill of exchange, draft or order or promissory note, for the

payment of money, without the same being duly stamped or having thereupon an adhesive stamp for denoting the duty chargeable thereon with intent to evade the provisions of this act, shall for every such offence forfeit the sum of two hundred dollars, and such instrument document or paper, bill, draft, order or note shall be deemed invalid and of no effect: *Provided*, That the title of a purchaser of land by deed duly stamped shall not be defeated or effected by the want of a proper stamp on any deed conveying said lands by any person from through or under whom his grantor claims or holds title.

Bills of Exchange drawn abroad.

Sec. 169. *And be it further enacted*, That the acceptor or acceptors of any bill of exchange or order for the payment of any sum of money drawn or purporting to be drawn in any foreign country, but payable in the United States shall, before paying or accepting the same place thereupon a stamp indicating the duty upon the same, as the law requires for inland bills of exchange or promissory notes, and no bill of exchange shall be paid or negotiated without such stamp; and if any person shall pay or negotiate, or offer in payment, or receive or take in payment any such draft or order, the person or persons so offending shall forfeit the sum of two hundred dollars.

Papers relating to Bounties and other Instruments exempt.

Sec. 160. *And be it further enacted*, That no stamp duty shall be required on powers of attorney or any other paper relating to applications for bounties, arrearages of pay or pensions or to the receipt thereof from time to time or upon tickets or contracts of insurance when limited to injury to persons while traveling; nor on certificates or [of] the measurement or weight of animals, wood, coal or other articles; nor on deposit notes to mutual insurance companies for insurance upon which policies subject to stamp duties have been or are to be issued; nor on any certificate of the record of a deed or other instrument in writing or of the acknowledgment or proof thereof by attesting witnesses; nor to any indorsement of a negotiable instrument or on any warrant of attorney, accompanying a bond or note when such bond or note shall have affixed thereto the stamp or stamps denoting the duty required; and whenever any bond or note shall be secured by a mortgage, but one stamp shall be required to be placed on such papers: *Provided*, That the stamp duty placed thereon shall be the highest rate required for said instruments, or either of them.

Sale of Stamps.

Sec. 161. *And be it further enacted*, That the Commissioner of Internal Revenue be and is hereby authorized to sell to and supply col-

mission to the collectors, postmasters, stationers or other purchasers; but the cost of any paper, vellum or parchment shall be paid by the purchaser of such stamped paper, vellum or parchment as aforesaid: *Provided*, That any proprietor or proprietors of articles named in Schedule C, who shall furnish his or their own die or design for stamps to be used especially for his or their own proprietary articles, shall be allowed the following commission, namely: On amounts purchased at one time of not less than fifty or more than five hundred dollars, five per centum; on amounts over five hundred dollars, ten per centum. The Commissioner of Internal Revenue may from time to time make regulations, upon proper evidence of the facts, for the allowance of such of the stamps issued under the provisions of this act as may have been spoiled, destroyed or rendered useless or unfit for the purpose intended, or for which the owner may have no use, or which through mistake may have been improperly or unnecessarily used, or where the rates or duties represented thereby have been paid in error or remitted; and such allowance shall be made either by giving other stamps in lieu of the stamps so allowed for, or by repaying the amount or value after deducting therefrom in case of repayment the sum of five per centum to the owner thereof; but no allowance shall be made in any case until the stamps so spoiled or rendered useless shall have been returned to the Commissioner of Internal Revenue, or until satisfactory proof has been made showing the reason why said stamps cannot be so returned: *Provided*, That the Commissioner of Internal Revenue may from time to time furnish, supply and deliver to any manufacturer of friction or other matches, cigar lights or wax tapers, a suitable quantity of adhesive or other stamps, such as may be prescribed for use in such cases, without prepayment therefor, on a credit not exceeding sixty days, requiring in advance such security as he may judge necessary to secure payment therefor to the Treasurer of the United States, within the time prescribed for such payment. And upon all bonds or other securities taken by said Commissioner under the provisions of this act, suits may be sustained by said Treasurer in the circuit or district court of the United States, in the several districts where any of the persons giving said bonds or other securities reside or may be found, in any appropriate form of action.

Collectors to stamp Exempt Instruments.

Sec. 162. *And be it further enacted*, That it shall be lawful for any person to present to the collector of the district, subject to the rules and regulations of the Commissioner of Internal Revenue, any instrument not previously issued or used, and require his opinion whether or not the same is chargeable with any stamp duty; and if the said collector shall be of opinion that such instrument is chargeable with any stamp duty, he shall, upon the payment therefor, affix and cancel the proper stamp; and if of the opinion that such instrument is not chargeable with any stamp duty, or is chargeable only with the duty by him designated, he is hereby required to impress thereon a particular stamp, to be provided for that purpose, with such words or device thereon as he shall judge proper, which shall denote that such instrument is not chargeable with any stamp duty, or is chargeable only with the duty denoted by the stamp affixed; and

every such instrument upon which the said stamp shall be impressed shall be deemed to be not chargeable, or to be chargeable only with the duty denoted by the stamp so affixed, and shall be received in evidence in all courts of law or equity, notwithstanding any objections made to the same by reason of it being unstamped or of it being insufficiently stamped.

Instruments heretofore issued without Stamps not to be void ; When.

Sec. 163. *And be it further enacted,* That no deed, instrument, document, writing, or paper required by law to be stamped, which has been heretofore signed or issued without being duly stamped, or with a deficient stamp, nor any copy thereof, shall be recorded or admitted or used as evidence in any court until a legal stamp or stamps, denoting the amount of duty, shall have been affixed thereto, and the date, when the same is so used or affixed, with his initials, shall have been placed thereon by the person using or affixing the same ; and the person desiring to use or record any such deed, instrument, document, writing, or paper as evidence, his agent or attorney, is authorized in the presence of the court, register, or recorder, respectively, to affix the stamp or stamps thereon required : *Provided,* That no instrument, document, or paper made, signed, or issued prior to the passage of this act without being duly stamped, or having thereon an adhesive stamp or stamps, to denote the duty imposed thereon, shall for that cause, if the stamp or stamps required shall be subsequently affixed, be deemed invalid and of no effect : *And provided, further,* That any power of attorney, conveyance, or document of any kind, made or purporting to be made in any foreign country to be used in the United States, shall pay the same duty as is required by law on similar instruments or documents when made or issued in the United States ; and the party to whom the same is issued, or by whom it is to be used, shall, before using the same, affix thereon the stamp or stamps indicating the duty required.

Proprietary Articles.

Sec. 164. *And be it further enacted,* That all the provisions of this act relating to dies, stamps, adhesive stamps, and stamp duties, shall extend to and include (except where manifestly impracticable) all the articles or objects enumerated in schedule marked C, subject to stamp duties, and apply to the provisions in relation thereto.

Penalty for selling Articles without Proper Stamps.

Sec. 165. *And be it further enacted,* That if any person, firm, company, or corporation shall make, prepare, and sell, or remove for consumption or sale, drugs, medicines, preparations, compositions, articles, or things, including perfumery, cosmetics, lucifer or friction matches, cigar lights, or wax-tapers, photographs, ambrotypes, daguerreotypes, or other sun pictures of any description, and playing cards, upon which a duty is imposed by law, as enumerated and mentioned in Schedule C, without affixing thereto an adhesive stamp, or label denoting the duty before mentioned, he or they shall incur a

penalty of ten dollars for every omission to affix such stamp: *Provided*, That nothing in this act contained shall apply to any uncompounded medicinal drug or chemical, nor to any medicine compounded according to the United States or other national pharmacopœia, nor of which the full and proper formula is published in either of the dispensaries, formularies, or text-books in common use among physicians and apothecaries, including homœopathic and eclectic, or in any pharmaceutical journal now used by any incorporated college of pharmacy, and not sold or offered for sale, or advertised under any other name, form, or guise, than that under which they may be severally denominated and laid down in said pharmacopœias, dispensaries, text-books, or journals, as aforesaid, nor to medicines sold to or for the use of any person, which may be mixed and compounded specially for said persons, according to the written recipe or prescription of any physician or surgeon.

Penalty for removing Stamps from Articles.

Sec. 166. *And be it further enacted*, That every manufacturer or maker of any of the articles for sale mentioned in Schedule C, after the same shall have been so made, and the particulars hereinbefore required as to stamps have been complied with, who shall take off, remove, or detach, or cause, or permit, or suffer to be taken off, or removed, or detached, any stamp, or who shall use any stamp, or any wrapper or cover to which any stamp is affixed, to cover any other article or commodity than that originally contained in such wrapper or cover, with such stamp when first used, with the intent to evade the stamp duties, shall for every such article, respectively, in respect of which any such offence shall be committed, be subject to a penalty of fifty dollars, to be recovered, together with the costs thereupon accruing; and every such article or commodity as aforesaid shall also be forfeited.

Forfeiture of Articles.

Sec. 167. *And be it further enacted*, That on and after the passage of this act every maker or manufacturer of any of the articles or commodities mentioned in Schedule C, as aforesaid, who shall sell, send out, remove, or deliver any article or commodity, manufactured as aforesaid, before the duty thereon shall have been fully paid, by affixing thereon the proper stamp, as provided by law, or who shall hide, or conceal, or cause to be hidden or concealed, or who shall remove or convey away, or deposit, or cause to be removed or conveyed away from or deposited in any place, any such article or commodity, to evade the duty chargeable thereon, or any part thereof, shall be subject to a penalty of one hundred dollars, together with the forfeiture of any such article or commodity.

Articles intended for Exportation.

Sec. 168. *And be it further enacted*, That all medicines, preparations, compositions, perfumery, cosmetics, lucifer or friction matches, and cigar lights, or wax tapers, cordials, and other liquors manufactured wholly or in part of domestic spirits, intended for exportation,

as provided for by law, in order to be manufactured and sold or removed, without being charged with duty and without having a stamp affixed thereto, shall, under such rules and regulations as the Secretary of the Treasury may prescribe, be made and manufactured in warehouses similarly constructed to those known and designated in treasury regulations as bonded warehouses, class two: *Provided*, That such manufacturer shall first give satisfactory bonds to the collector of internal revenue for the faithful observance of all the provisions of law and the rules and regulations as aforesaid, in amount not less than half of that required by the regulations of the Secretary of the Treasury from persons allowed bonded warehouses. Such goods, when manufactured in such warehouses, may be removed for exportation, under the direction of the proper officer having charge thereof, who shall be designated by the Secretary of the Treasury, without being charged with duty, and without having a stamp affixed thereto. Any manufacturer of the articles aforesaid, or of any of them, having such bonded warehouses as aforesaid, shall be at liberty, under such rules and regulations as the Secretary of the Treasury may prescribe, to convey therein any materials to be used in such manufacture which are allowed by the provisions of law to be exported free from tax or duty, as well as the necessary materials, implements, packages, vessels, brands, and labels for the preparation, putting up, and export of the said manufactured articles; and every article so used shall be exempt from the payment of stamp and excise duty by such manufacturer. Articles and materials so to be used may be transferred from any bonded warehouse in which the same may be, under such regulations as the Secretary of the Treasury may prescribe, into any bonded warehouse in which such manufacture may be conducted, and may be used in such manufacture, and, when so used, shall be exempt from stamp and excise duty; and the receipt of the officer in charge, as aforesaid, shall be received as a voucher for the manufacture of such articles. Any materials imported into the United States may, under such rules as the Secretary of the Treasury may prescribe, and under the direction of the proper officer, be removed in original packages from on shipboard, or from the bonded warehouse in which the same may be, into the bonded warehouse in which such manufacture may be carried on, for the purpose of being used in such manufacture, without payment of duties thereon, and may there be used in such manufacture. No article so removed, nor any article manufactured in said bonded warehouse, shall be taken therefrom except for exportation, under the direction of the proper officer having charge thereof, as aforesaid, whose certificate, describing the articles by their marks or otherwise, the quantity, the date of importation, and name of vessel, with such additional particulars as may from time to time be required, shall be received by the collector of customs in cancellation of the bonds or return of the amount of foreign import duties. All labor performed and services rendered under these regulations shall be under the supervision of an officer of the customs, and at the expense of the manufacturer.

Persons offering for Sale Articles in Schedule C to be deemed the Manufacturers.

Sec. 169. *And be it further enacted,* That any person who shall offer for sale any of the articles named in Schedule C, whether the articles so offered are imported, or are of foreign or domestic manufacture, shall be deemed the manufacturer thereof, and subject to all the duties, liabilities, and penalties imposed by law in regard to the sale of domestic articles without the use of the proper stamp or stamps denoting the duty paid thereon: *Provided,* That when any such imported articles shall be sold in the original and unbroken package in which the bottles or other inclosures were packed by the manufacturer, the person so selling said articles shall not be subject to any penalty on account of the want of the proper stamp.

Sale of Stamps.

Sec. 170. *And be it further enacted,* That in any collection district where, in the judgment of the Commissioner of Internal Revenue, the facilities for the procurement and distribution of stamped vellum, parchment, or paper, and adhesive stamps, are or shall be insufficient, the Commissioner, as aforesaid, is authorized to furnish, supply, and deliver to the collector and to the assessor of any such district, and to any assistant treasurer of the United States, or designated depository thereof, or any postmaster, a suitable quantity or amount of stamped vellum, parchment or paper, and adhesive stamps, without prepayment therefor, and shall allow the highest rates of commissions allowed by law to any other parties purchasing the same, and may in advance require of any such collector, assessor, assistant treasurer of the United States, or postmaster, a bond, with sufficient sureties, to an amount equal to the value of any stamped vellum, parchment or paper, and adhesive stamps which may be placed in his hands and remain unaccounted for, conditioned for the faithful return, whenever so required, of all quantities or amounts undisposed of, and for the payment, monthly, of all quantities or amounts, sold or not, remaining on hand. And it shall be the duty of such collector to supply his deputies with, or sell to other parties within his district who may make applications therefor, stamped vellum, parchment or paper, and adhesive stamps, upon the same terms allowed by law, or under the regulations of the Commissioner of Internal Revenue, who is hereby authorized to make such other regulations, not inconsistent herewith, for the security of the United States and the better accommodation of the public, in relation to the matters hereinbefore mentioned, as he may judge necessary and expedient. And the Secretary of the Treasury may, from time to time, make such regulations as he may find necessary to insure the safe-keeping or prevent the illegal use of all such stamped vellum, parchment, paper, and adhesive stamps.

SCHEDULE B.

STAMP DUTIES.

	<i>Duty.</i>
Agreement or contract, other than those specified in this schedule; any appraisal of value or damage, or for any other purpose; for every sheet or piece of paper upon which either of the same shall be written, five cents	\$0 05
<i>Provided</i> , That if more than one appraisal, agreement, or contract shall be written upon one sheet or piece of paper, five cents for each and every additional appraisal, agreement, or contract.	
BANK CHECK , draft, or order for the payment of any sum of money whatsoever, drawn upon any bank, banker or trust company, or for any sum exceeding ten dollars, drawn upon any other person or persons, companies, or corporations, at sight or on demand, two cents	2
BILL OF EXCHANGE (inland), draft, or order for the payment of any sum of money, not exceeding one hundred dollars, otherwise than at sight or on demand, or any promissory note (except bank notes issued for circulation, and checks made and intended to be forthwith presented, and which shall be presented to a bank or banker for payment), or any memorandum, check, receipt, or other written or printed evidence of an amount of money, to be paid on demand, or at a time designated, for a sum not exceeding one hundred dollars, five cents	5
And for every additional hundred dollars, or fractional part thereof in excess of one hundred dollars, five cents	5
BILL OF EXCHANGE (foreign), or letter of credit, drawn in but payable out of the United States, if drawn singly or otherwise than in a set of three or more, according to the custom of merchants and bankers, shall pay the same rates of duty as inland bills of exchange or promissory notes.	
If drawn in sets of three or more: For every bill of each set, where the sum made payable shall not exceed one hundred dollars, or the equivalent thereof, in any foreign currency in which such bills may be expressed, according to the standard of value fixed by the United States, two cents.	2
And for every additional hundred dollars or fractional part thereof in excess of one hundred dollars, two cents	2
BILL OF LADING or receipt (other than charter-pay), for any goods, merchandise, or effects, to be exported from a port or place in the United States to any foreign port or place, ten cents	10
BILL OF SALE by which any ship or vessel, or any part thereof, shall be conveyed to or vested in any other person or persons when the consideration shall not exceed five hundred dollars, fifty cents	50
Exceeding five hundred and not exceeding one thousand dollars, one dollar	1 00
Exceeding one thousand dollars, for every additional amount of five hundred dollars, or fractional part thereof, fifty cents	50
BOND .—For indemnifying any person for the payment of any sum of money, where the money ultimately recoverable thereupon is one thousand dollars or less, fifty cents	50
Where the money ultimately recoverable thereupon exceeds one thousand dollars, for every additional one thousand dollars or fractional part thereof in excess of one thousand dollars, fifty cents	50
BOND for the due execution or performance of the duties of any office, one dollar	1 00
BOND of any description other than such as may be required in legal proceedings, or used in connection with mortgage deeds, and not otherwise charged in this schedule, twenty-five cents	25
CERTIFICATE of stock in any incorporated company, twenty-five cents	25
CERTIFICATE of profits, or any certificate or memorandum showing an interest in the property or accumulations of any incorporated company, if for a sum not less than ten dollars and not exceeding fifty dollars, ten cents ...	10
Exceeding fifty dollars and not exceeding one thousand dollars, twenty-five cents	25
Exceeding one thousand dollars, for every additional one thousand dollars or fractional part thereof, twenty-five cents	25
CERTIFICATE .—Any certificate of damage, or otherwise, and all other certificates or documents issued by any port warden, marine surveyor, or other person acting as such, twenty-five cents	25

Duty.

CERTIFICATE of deposit of any sum of money in any bank or trust company, or with any banker or person acting as such—	
If for a sum not exceeding one hundred dollars, two cents	2
For a sum exceeding one hundred dollars, five cents	5
CERTIFICATE of any other description than those specified, five cents.....	5
CHARTER-PARTY .—Contract or agreement for the charter of any ship or vessel, or steamer, or any letter, memorandum, or other writing between the captain, master, or owner, or person acting as agent of any ship or vessel, or steamer, and any other person or persons for or relating to the charter of such ship or vessel, or steamer, or any renewal or transfer thereof, if the registered tonnage of such ship or vessel, or steamer, does not exceed one hundred and fifty tons, one dollar.....	1 00
[Exceeding one hundred and fifty tons, and not exceeding three hundred tons, three dollars.....	3 00
Exceeding three hundred tons, and not exceeding six hundred tons, five dollars	5 00
Exceeding six hundred tons, ten dollars	10 00
CONTRACT .—Broker's note, or memorandum of sale of any goods or merchandise, stocks, bonds, exchange, notes of hand, real estate, or property of any kind or description issued by brokers or persons acting as such, for each note or memorandum of sale, ten cents	10
CONVEYANCE .—Deed, instrument, or writing, whereby any lands, tenements, or other realty sold shall be granted, assigned, transferred, or otherwise conveyed to, or vested in, the purchaser or purchasers, or any other person or persons by his, her, or their direction, when the consideration or value does not exceed five hundred dollars, fifty cents	50
When the consideration exceeds five hundred dollars and does not exceed one thousand dollars, one dollar	1 00
And for every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars, fifty cents	50
ENTRY of any goods, wares, or merchandise at any custom-house, either for consumption or warehousing, not exceeding one hundred dollars in value, twenty-five cents	25
Exceeding one hundred dollars, and not exceeding five hundred dollars in value; fifty cents.....	50
Exceeding five hundred dollars in value, one dollar.....	1 00
ENTRY for the withdrawal of any goods or merchandise from bonded warehouse, fifty cents	50
Gaugers' returns, if for a quantity not exceeding five hundred gallons gross, ten cents	10
Exceeding five hundred gallons gross, twenty-five cents	25
INSURANCE (LIFE) .—Policy of insurance, or other instrument by whatever name the same shall be called, whereby any insurance shall be made upon any life or lives—	
When the amount insured shall not exceed one thousand dollars, twenty-five cents	25
Exceeding one thousand and not exceeding five thousand dollars, fifty cents..	50
Exceeding five thousand dollars, one dollar.....	1 00
INSURANCE (MARINE, INLAND, AND FIRE) .—Each policy of insurance or other instrument, by whatever name the same shall be called, by which insurance shall be made or renewed upon property of any description, whether against perils by the sea or by fire, or other peril of any kind, made by any insurance company, or its agents, or by any other company or person, the premium upon which does not exceed ten dollars, ten cents.	10
Exceeding ten and not exceeding fifty dollars, twenty-five cents.....	25
Exceeding fifty dollars, fifty cents	50
LEASE , agreement, memorandum, or contract for the hire, use, or rent of any land, tenement, or portion thereof, where the rent or rental value is three hundred dollars per annum or less, fifty cents	50
Where the rent or rental value exceeds the sum of three hundred dollars per annum, for each additional two hundred dollars, or fractional part thereof in excess of three hundred dollars, fifty cents.....	50
MANIFEST for custom-house entry or clearance of the cargo of any ship, vessel, or steamer for a foreign port—	
If the registered tonnage of such ship, vessel, or steamer does not exceed three hundred tons, one dollar	1 00

	<i>Duty.</i>
Exceeding three hundred tons, and not exceeding six hundred tons, three dollars.....	3 00
Exceeding six hundred tons, five dollars	5 00
MEASURERS' returns, if for a quantity not exceeding one thousand bushels, ten cents	10
Exceeding one thousand bushels, twenty-five cents	25
MORTGAGE of lands, estate, or property, real or personal, heritable or moveable, whatsoever, where the same shall be made as a security for the payment of any definite and certain sum of money lent at the time or previously due and owing or forborne to be paid, being payable; also any conveyance of any lands, estate, or property whatsoever, in trust, to be sold or otherwise converted into money, which shall be intended only as security, and shall be redeemable before the sale or other disposal thereof, either by express stipulation or otherwise; or any personal bond given as security for the payment of any definite or certain sum of money exceeding one hundred dollars, and not exceeding five hundred dollars, fifty cents.....	50
Exceeding five hundred dollars and not exceeding one thousand dollars, one dollar.....	1 00
And for every additional five hundred dollars, or fractional part thereof, in excess of one thousand dollars, fifty cents.....	50
<i>Provided</i> , That upon each and every assignment or transfer of a mortgage, lease or policy of insurance, or the renewal or continuance of any agreement, contract or charter by letter or otherwise, a stamp duty shall be required and paid equal to that imposed on the original instrument.	
PASSAGE TICKET, by any vessel from a port in the United States, to a foreign port, not exceeding thirty-five dollars, fifty cents.....	50
Exceeding thirty-five dollars and not exceeding fifty dollars, one dollar.....	1 00
And for every additional fifty dollars or fractional part thereof in excess of fifty dollars, one dollar.....	1 00
POWER OF ATTORNEY for the sale or transfer of any stock, bonds, or scrip, or for the collection of any dividends or interest thereon, twenty-five cents	25
POWER OF ATTORNEY OR PROXY for voting at any election for officers of any incorporated company or society, except religious, charitable or literary societies or public cemeteries, ten cents	10
POWER OF ATTORNEY to receive or collect rent, twenty-five cents.....	25
POWER OF ATTORNEY to sell and convey real estate, or to rent or lease the same, one dollar.....	1 00
POWER OF ATTORNEY for any other purpose, fifty cents.....	50
PROBATE OF WILL, or letters of administration: Where the estate and effects for and in respect of which such probate or letters of administration applied for shall be sworn or declared not to exceed the value of two thousand dollars, one dollar	1 00
Exceeding two thousand dollars, for every additional thousand dollars, or fractional part thereof in excess of two thousand dollars, fifty cents.....	50
PROTEST.—Upon the protest of every note, bill of exchange, acceptance, check or draft, or any marine protest, whether protested by a notary public or by any other officer who may be authorized by the law of any State or States to make such protest, twenty-five cents	25
Receipts for the payment of any sum of money or for the payment of any debt due exceeding twenty dollars, not being for the satisfaction of any mortgage or judgment or decree of any court, and a receipt for the delivery of any property, two cents.....	2
Warehouse Receipt for property, goods, wares or merchandise, not otherwise provided for in any public or private warehouse, when the property or goods so deposited or stored shall not exceed in value five hundred dollars, ten cents	10

*Duty.***LEGAL DOCUMENTS:**

Writ , or other original process by which any suit is commenced in any court of record, either of law or equity, fifty cents.....	50
Where the amount claimed in a writ, issued by a court not of record is one hundred dollars or over, fifty cents.....	50
Upon every confession of judgment, or cognovit, for one hundred dollars or over (except in those cases where the tax for the writ of a commencement of suit has been paid), fifty cents.....	50
Writs or other processes on appeals from justices' courts or other courts of inferior jurisdiction to a court of record, fifty cents.....	50
Warrant of distress, when the amount of rent claimed does not exceed one hundred dollars, twenty-five cents.....	25
When the amount claimed exceeds one hundred dollars, fifty cents.....	50
<i>Provided</i> , That no writ, summons, or other process issued by and returnable to a justice of the peace, except as hereinbefore provided, or by any police or municipal court having no larger jurisdiction as to the amount of damages it may render than a justice of the <i>piece</i> [peace] in the same State, or issued in any criminal or other suits commenced by the United States or any State, shall be subject to the payment of stamp duties: <i>And provided, further</i> , That the stamp duties imposed by the foregoing Schedule B on manifests, bills of lading, and passage tickets, shall not apply to steamboats or other vessels plying between ports of the United States and ports in British North America.	

Affidavits in suits or legal proceedings shall be exempt from stamp duty.

SCHEDULE C.

MEDICINES OR PREPARATIONS.

For and upon every packet, box, bottle, pot, phial, or other enclosure, containing any pills, powders, tinctures, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or other medicinal preparations or compositions whatsoever, made and sold, or removed for consumption and sale, by any person or persons whatever, wherein the person making or preparing the same has or claims to have any private formula or occult secret or art for the making or preparing the same, or has or claims to have any exclusive right or title to the making or preparing the same, or which are prepared, uttered, vended, or exposed for sale under any letters patent, or held out or recommended to the public by the makers, venders or proprietors thereof, as proprietary medicines, or as remedies or specifics for any disease, diseases, or affections whatever, affecting the human or animal body, as follows: where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall not exceed, at the retail price or value, the sum of twenty-five cents, one cent	1
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and not exceed the retail price or value of fifty cents, two cents.....	2
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.....	3
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.....	4
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents.....	2

PERFUMERY, COSMETICS, PHOTOGRAPHS, MATCHES AND CARDS.

	<i>Duty.</i>
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of twenty-five cents, and shall not exceed the retail price or value of fifty cents, two cents.....	2
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of fifty cents, and shall not exceed the retail price or value of seventy-five cents, three cents.....	3
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of seventy-five cents, and shall not exceed the retail price or value of one dollar, four cents.....	4
Where such packet, box, bottle, pot, phial, or other enclosure, with its contents, shall exceed the retail price or value of one dollar, for each and every fifty cents, or fractional part thereof over and above the one dollar, as before mentioned, an additional two cents.....	2
FRICTION MATCHES , or lucifer matches, or other articles made in part of wood and used for like purposes, in parcels or packages containing one hundred matches or less, for each parcel or package, one cent.....	1
When in parcels or packages containing more than one hundred and not more than two hundred matches, for each parcel or package, two cents.....	2
And for every additional one hundred matches or fractional part thereof, one cent.....	1
For all cigar lights and wax tapers double the rates herein imposed upon friction or lucifer matches: <i>Provided</i> , That the stamp duties herein provided for on friction or lucifer matches made in part of wood, or cigar lights or wax tapers, shall not be imposed until the first day of September, eighteen hundred and sixty-four; but until that time the tax shall be assessed and collected as heretofore, and on and after said first day of September every package or parcel sold by any person, firm, company or corporation, shall be stamped as herein required.	
PHOTOGRAPHS , ambrotypes, daguerreotypes or any sun pictures, except as hereinbefore provided, upon each and every picture of which the retail price shall not exceed twenty-five cents, two cents.....	2
Exceeding the retail price of twenty-five cents, and not exceeding the sum of fifty cents, three cents.....	3
Exceeding the retail price of fifty cents, and not exceeding one dollar, five cents.	5
Exceeding the retail price of one dollar, for every additional dollar or fractional part thereof, five cents.....	5
PLAYING CARDS .—For and upon every pack of whatever number, when the retail price per pack does not exceed eighteen cents, two cents.....	2
Exceeding the retail price of eighteen cents and not exceeding twenty-five cents per pack, four cents.....	4
Exceeding the retail price of twenty-five and not exceeding fifty cents per pack, ten cents.....	10
Exceeding the retail price of fifty cents and not exceeding one dollar per pack, fifteen cents.....	15
Exceeding the retail price of one dollar, for every additional fifty cents or fractional part thereof in excess of one dollar, five cents.....	5

ALLOWANCE AND DRAWBACK.

Sec. 171. *And be it further enacted*, That from and after the date on which this act takes effect there shall be an allowance or drawback on all articles on which any internal duty or tax shall have been paid, except raw or unmanufactured cotton, refined coal oil, naphtha, benzine or benzole, distilled spirits, manufactured tobacco, snuff, and cigars of all descriptions, equal in amount to the duty or tax paid thereon, and no more, when exported; the evidence that any such duty or tax has been paid to be furnished to the satisfaction of the Commissioner of Internal Revenue by such person or persons as shall claim the allowance or drawback, and the amount to be ascertained under such regulations as shall, from time to time, be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, and the same shall be paid by the warrant

of the Secretary of the Treasury on the Treasurer of the United States, out of any money arising from internal duties not otherwise appropriated: *Provided*, That no allowance or drawback shall be made or had for any amount claimed or due less than ten dollars, anything in this act to the contrary notwithstanding: *And provided, further*, That any certificate of drawback for goods exported, issued in pursuance of the provisions of law, may, under such regulations as may be prescribed by the Secretary of the Treasury, be received by the collector or his deputy in payment of duties under this act. And the Secretary of the Treasury may make such regulations with regard to the form of said certificates and the issuing thereof as, in his judgment, may be necessary: *And provided, further*, That in computing the allowance or drawback upon articles manufactured exclusively of cotton when exported, there shall be allowed, in addition to the five per centum duty which shall have been paid on such articles, a drawback of two cents per pound upon such articles, in all cases where the duty imposed by law upon the cotton used in the manufacture thereof has been previously paid; the amount of said allowance to be ascertained in such manner as may be prescribed by the Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury.

Penalty for Fraudulent Claim for Drawback.

Sec. 172. *And be it further enacted*, That if any person or persons shall fraudulently claim or seek to obtain an allowance or drawback on goods, wares or merchandise, on which no internal duty shall have been paid, or shall fraudulently claim any greater allowance or drawback than the duty actually paid, as aforesaid, such person or persons shall forfeit triple the amount wrongfully or fraudulently claimed or sought to be obtained, or the sum of five hundred dollars, at the election of the Secretary of the Treasury, to be recovered as in other cases of forfeiture provided for in the general provisions of this act.

Repeal of Former Acts.

Sec. 173. *And be it further enacted*, That the following acts of Congress are hereby repealed, to wit: The act of July first, eighteen hundred and sixty-two, entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," except the one hundred and fifteenth and one hundred and nineteenth sections thereof; and excepting, further, all provisions of said act which create the offices of Commissioner of Internal Revenue, assessor, assistant assessor, collector, deputy collector, and inspector, and provide for the appointment and qualification of said officers. Also, the act of July sixteenth, eighteen hundred and sixty-two, entitled "An act to impose an additional duty on sugars produced in the United States." Also, the act of December twenty-fifth, eighteen hundred and sixty-two, entitled "An act to amend an act entitled 'An act to provide internal revenue to support the government and to pay interest on the public debt,' approved July first, eighteen hundred and sixty-two." Also, the act of March third, eighteen hundred and sixty-three, entitled "An act to amend an act entitled 'An act to provide internal revenue to support the government and to

pay interest on the public debt,' approved July first, eighteen hundred and sixty-two, and for other purposes," excepting the provisions of said act which create the offices of deputy commissioner and cashier of internal duties and revenue agents, and provide for the appointment and qualification of said officers. Also, the twenty-fourth and twenty-fifth sections of the act of July fourteenth, eighteen hundred and sixty-two, entitled "An act increasing temporarily the duties on imports, and for other purposes." Also, the second section of the act of March third, eighteen hundred and sixty-three, entitled "An act to prevent and punish frauds upon the revenue, to provide for the more certain and speedy collection of claims in favor of the United States, and for other purposes," so far as the same applies to officers of internal revenue. And also the act of March seventh, eighteen hundred and sixty-four, entitled "An act to increase the internal revenue, and for other purposes," together with all acts and parts of acts inconsistent herewith: *Provided*, That all the provisions of said acts shall be in force for levying and collecting all taxes, duties and licenses properly assessed or liable to be assessed, or accruing under the provisions of former acts, or drawbacks, the right to which has already accrued or which may hereafter accrue under said acts, and for maintaining and continuing liens, fines, penalties and forfeitures incurred under and by virtue thereof. And for carrying out and completing all proceedings which have been already commenced or that may be commenced to enforce such fines, penalties and forfeitures, or criminal proceedings under said acts, and for the punishment of crimes of which any party shall be or has been found guilty: *And provided, further*, That no office created by the said acts and continued by this act shall be vacated by reason of any provisions herein contained, but the officers heretofore appointed shall continue to hold the said offices without reappointment: *And provided, further*, That whenever the duty imposed by any existing law shall cease in consequence of any limitation therein contained before the respective provisions of this act shall take effect, the same duty shall be, and is hereby continued until such provisions of this act shall take effect; and where any act is hereby repealed, no duty imposed thereby shall be held to cease in consequence of such repeal, until the respective corresponding provisions of this Act shall take effect: *And provided, further*, That all manufactures and productions on which a duty was imposed by either of the acts repealed by this act, which shall be in the possession of the manufacturer or producer, or of his agent or agents, on the day when this act takes effect, the duty imposed by any such former act not having been paid, shall be held and deemed to have been manufactured or produced after such date; and whenever by the terms of this act a duty is imposed upon any articles, goods, wares or merchandise manufactured or produced, upon which no duty was imposed by either of said former acts, it shall apply to such as were manufactured or produced and not removed from the place of manufacture or production, on the day when this act takes effect: *And provided, further*, That no direct tax whatsoever shall be assessed or collected under this or any other act of Congress heretofore passed, until Congress shall enact another law requiring such assessment and collection to be made; but this shall not be construed to repeal or postpone the assessment or collection of the first direct tax

levied, or which should be levied, under the act entitled "An act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," approved August fifth, eighteen hundred and sixty-one, nor in any way to affect the legality of said tax or any process or remedy provided in said acts, or any other acts, for the enforcement or collection of the same in any State or States and Territories and the District of Columbia; but said first tax, and any such process or remedy, shall continue in all respects in force, anything in this act to the contrary notwithstanding.

Commissioner may make Necessary Regulations.

Sec. 174. *And be it further enacted,* That the said Commissioner of Internal Revenue, under the direction of the Secretary of the Treasury, is authorized to make all such regulations, not otherwise provided for, as may become necessary by reason of the alteration of the laws in relation to internal revenue, by virtue of this act.

Section 119 of Act of July 1, 1862, to Remain in Full Force.

Sec. 175. *And be it further enacted,* That the one hundred and nineteenth section of an act entitled "An act to provide internal revenue to support the government and to pay interest on the public debt," approved July first, eighteen hundred and sixty-two, shall remain in full force.

Regulations for Certain Cases.

Sec. 176. *And be it further enacted,* That when any tax or duty is imposed by law, and the mode or time of assessment or collection is not therein provided, the same shall be established by regulation of the Secretary of the Treasury.

Collector to Mark Bales of Cotton, Grant Permits for Removal, &c.

Sec. 177. *And be it further enacted,* That every collector to whom any duty upon cotton shall be paid, shall mark the bales or other packages upon which the duty shall have been paid, in such manner as may clearly indicate the payment thereof, and shall give to the owner or other person having charge of such cotton, a permit for the removal of the same, stating therein the amount and payment of [the] duty, the time and place of payment, the weight and marks upon the bales and packages, so that the same may be fully identified. Whenever any cotton, the product of the United States, shall arrive at any port of the United States from any State in insurrection against the government, the assessor or assistant assessor shall immediately assess the taxes due thereon, and shall, without delay, return the same to the

prescribe; and in case the tax so assessed shall not be paid to such collector within ten days after demand, the collector or deputy collector as aforesaid shall institute proceedings for the recovery of the tax, as hereinbefore provided, which said tax shall be a lien upon said cotton from the time when said assessment shall be made: *Provided*, That all cotton sold by or on account of the government of the United States shall be free and exempt from duty at the time of and after the sale thereof, and the same shall be marked free, and the purchaser furnished with such a bill of sale as shall clearly and accurately describe the same, which shall be deemed and taken to be a permit authorizing the sale or removal thereof.

Consuls Exempt from Income Tax in Certain Cases.

Sec. 178. *And be it further enacted*, That consuls of foreign countries in the United States, who are not citizens thereof, shall be, and hereby are, exempt from any income tax imposed by this act which may be derived from their official emoluments, or from property in such countries: *Provided*, That the governments which such consuls may represent shall extend similar exemption to consuls of the United States.

Prosecutions for Fines, Penalties and Forfeitures.

Sec. 179. *And be it further enacted*, That where it is not otherwise provided for in this act, it shall be the duty of the collectors, in their respective districts, and they are hereby authorized to prosecute for the recovery of any sum or sums that may be forfeited by virtue of this act; and all fines, penalties and forfeitures which may be imposed or incurred by virtue of this act shall and may be sued for and recovered, where not otherwise herein provided, in the name of the United States, in any proper form of action, or by any appropriate form of proceeding, before any circuit or district court of the United States for the district within which said fine, penalty or forfeiture may have been incurred, or before any court of competent jurisdiction; and where not otherwise herein provided for, one moiety shall be to the use of the person who, if a collector or deputy collector, shall first inform of the cause, matter or thing whereby any such fine, penalty or forfeiture shall have been incurred, and the other moiety to the use of the United States. And the several circuit and district courts of the United States shall have jurisdiction of all offences against any of the provisions of this act committed within their several districts.

Debts contracted through the Sale of Articles with intent to evade Tax to be void.

Sec. 180. *And be it further enacted*, That if any person liable and required to pay any tax upon any article, goods, wares, merchandise or manufactures as herein provided, shall sell or cause or allow the same to be sold before the tax to which such article, goods, wares, merchandise or manufacture is legally liable is paid, with intent to avoid such tax, or in fraud of the revenue herein provided, any debt contracted in the sale of such article, goods, wares, merchandise or

manufactures, or any security given therefor, unless the same shall have been bona fide transferred to the hands of an innocent holder, shall be entirely void, and the collection thereof shall not be enforced in any court. And if any such article, goods, wares, merchandise or manufacture has been paid for in whole or in part, the sum so paid shall be deemed forfeited, and any person who will sue for the same in an action of debt shall recover of the seller the amount so paid, one-half to his own use and the other half to the use of the United States.

Sec. 181. *And be it further enacted,* That four hundred thousand dollars, or so much thereof as may be necessary for the payment of the expenses incident to carrying into effect the various acts connected with internal revenue which are or may be authorized and payable after the first of July, 1864, is hereby appropriated for that purpose, payable out of any money in the treasury not otherwise appropriated, to be expended under the direction of the Secretary of the Treasury. And it shall be the duty of the collectors of internal revenue, as the Secretary may direct, to act as disbursing agents to pay the aforesaid expenses, without increased compensation therefor, who shall give good and sufficient bonds for the faithful performance of their duties as such disbursing agents for such sum and in such form as shall be prescribed by the First Comptroller of the Treasury, subject to the approval of the Secretary of the Treasury: *Provided,* That the aforesaid appropriation shall continue in force to the thirtieth day of June, eighteen hundred and sixty-five; and thereafter the Secretary of the Treasury shall embrace in his annual estimates the amount which, in his opinion, will be required for the expenses of this branch of the public service.

Sec. 182. *And be it further enacted,* That wherever the word State is used in this act it shall be construed to include the Territories and the District of Columbia, where such construction is necessary to carry out the provisions of this act.

Approved June 30, 1864.

[PUBLIC RESOLUTION NO. 59.]

JOINT RESOLUTION imposing a special Income Duty.

come for the year ending the thirty-first day of December next preceding the time herein named, by levying, assessing and collecting said duty of all persons residing within the United States, or of citizens of the United States residing abroad, at the rate of five per centum on all sums exceeding six hundred dollars; and the same shall be levied, assessed, estimated and collected, except as to the rates, according to the provisions of existing laws for the collection of an income duty annually, where not inapplicable hereto; and the Secretary of the Treasury is hereby authorized to make such rules and regulations as to time and mode, or other matters, to enforce the collection of the special income duty herein provided for, as may be necessary: *Provided*, That in estimating the annual gains, profits or income, as aforesaid, for the foregoing special income duty, no deductions shall be made for dividends or interest received from any association, corporation or company, nor shall any deduction be made for any salary or pay received.

Approved July 4, 1864.

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